# AGGREGRATED INFORMATION FOR MPUMALANGA STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

| Tarri. Operating Revenue and Experiantic                    |                       |                       |  | 2014/15               |  |                       |   | 201                   |   |                                   |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|   | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year 1                | o Date  | Second                | d Quarter   |                                   |
| R thousands   | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 to<br>Q2 of 2014/15 |
| Operating Revenue and Expenditure                           |                       |                       |  |                       |  |                       |   |                       |   |                                   |
|   | 12 325 973            | 4 384 329             | 35.6%                                  | 2 556 280             | 20.7%                                  | 6 940 608             | 56.3%   | 2 950 261             | 56.0%   | (13.4%                            |
| Operating Revenue   |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Property rates  | 1 673 889             | 1 236 119             | 73.8%                                  | (119 696)             | (7.2%)                                 | 1 116 423             | 66.7%   | 343 106               | 53.9%   | (134.9%                           |
| Property rates - penalties and collection charges           | -                     | 148                   | -                                      | 67                    | -                                      | 215                   | -   | 23                    | -   | 191.59                            |
| Service charges - electricity revenue                       | 3 388 003             | 835 844               | 24.7%                                  | 748 875               | 22.1%                                  | 1 584 719             | 46.8%   | 723 350               | 46.4%   | 3.59                              |
| Service charges - water revenue                             | 1 005 508             | 247 115               | 24.6%                                  | 259 358               | 25.8%                                  | 506 474               | 50.4%   | 231 702               | 50.3%   | 11.99                             |
| Service charges - sanitation revenue                        | 415 609               | 99 355                | 23.9%                                  | 96 617                | 23.2%                                  | 195 972               | 47.2%   | 92 523                | 53.8%   | 4.4                               |
| Service charges - refuse revenue                            | 408 417               | 108 844               | 26.7%                                  | 102 478               | 25.1%                                  | 211 322               | 51.7%   | 99 748                | 52.2%   | 2.7                               |
| Service charges - other                                     | 27 561                | 4 687                 | 17.0%                                  | 913                   | 3.3%                                   | 5 600                 | 20.3%   | 2 747                 | 26.4%   |                                   |
| Rental of facilities and equipment                          | 82 270                | 19 671                | 23.9%                                  | 8 324                 | 10.1%                                  | 27 995                | 34.0%   | 19 104                | 45.7%   | (56.49                            |
| Interest earned - external investments                      | 84 929                | 16 549                | 19.5%                                  | 21 623                | 25.5%                                  | 38 171                | 44.9%   | 23 036                | 43.4%   | (6.19                             |
| Interest earned - outstanding debtors                       | 200 915               | 67 724                | 33.7%                                  | 67 029                | 33.4%                                  | 134 753               | 67.1%   | 60 612                | 53.3%   | 10.69                             |
| Dividends received  |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Fines   | 36 011                | 6 942                 | 19.3%                                  | 8 423                 | 23.4%                                  | 15 364                | 42.7%   | 7 690                 | 39.1%   | 9.5                               |
| Licences and permits  | 32 678                | 9 065                 | 27.7%                                  | 10 392                | 31.8%                                  | 19 457                | 59.5%   | 7 754                 | 64.7%   | 34.0                              |
| Agency services   | 276 143               | 78 001                | 28.2%                                  | 75 101                | 27.2%                                  | 153 102               | 55.4%   | 79 309                | 56.6%   | (5.35                             |
| Transfers recognised - operational                          | 4 335 623             | 1 600 476             | 36.9%                                  | 1 212 864             | 28.0%                                  | 2 813 340             | 64.9%   | 1 189 273             | 70.2%   | 2.0                               |
| Other own revenue   | 246 922               | 46 851                | 19.0%                                  | 52 133                | 21.1%                                  | 98 984                | 40.1%   | 61 628                | 32.3%   | (15.49                            |
| Gains on disposal of PPE                                    | 111 495               | 6 937                 | 6.2%                                   | 11 780                | 10.6%                                  | 18 717                | 16.8%   | 8 655                 | 26.9%   | 36.19                             |
| Operating Expenditure                                       | 13 903 085            | 2 478 712             | 17.8%                                  | 2 824 750             | 20.3%                                  | 5 303 462             | 38.1%   | 2 659 410             | 39.3%   | 6.29                              |
| Employee related costs                                      | 3 534 239             | 852 722               | 24.1%                                  | 867 608               | 24.5%                                  | 1 720 330             | 48.7%   | 796 178               | 46.8%   | 9.0                               |
| Remuneration of councillors                                 | 289 330               | 63 950                | 22.1%                                  | 62 731                | 21.7%                                  | 126 681               | 43.8%   | 59 536                | 45.4%   | 5.4                               |
| Debt impairment   | 888 066               | 57 393                | 6.5%                                   | 73 108                | 8.2%                                   | 130 501               | 14.7%   | 19 365                | 7.2%  | 277.5                             |
| Depreciation and asset impairment                           | 1 987 713             | 115 304               | 5.8%                                   | 143 901               | 7.2%                                   | 259 204               | 13.0%   | 106 272               | 16.9%   | 35.4                              |
| Finance charges   | 143 469               | 11 267                | 7.9%                                   | 62 807                | 43.8%                                  | 74 074                | 51.6%   | 48 970                | 39.8%   | 28.3                              |
| Bulk purchases  | 3 241 998             | 653 375               | 20.2%                                  | 679 961               | 21.0%                                  | 1 333 337             | 41.1%   | 647 347               | 47.0%   | 5.0                               |
| Other Materials   | 306 394               | 55 816                | 18.2%                                  | 70 670                | 23.1%                                  | 126 487               | 41.3%   | 61 829                | 41.1%   | 14.3                              |
| Contracted services   | 655 799               | 139 038               | 21.2%                                  | 232 477               | 35.4%                                  | 371 515               | 56.7%   | 201 420               | 48.5%   | 15.4                              |
| Transfers and grants  | 853 294               | 149 330               | 17.5%                                  | 144 182               | 16.9%                                  | 293 512               | 34.4%   | 171 561               | 24.7%   | (16.09                            |
| Other expenditure   | 2 002 784             | 380 517               | 19.0%                                  | 487 304               | 24.3%                                  | 867 821               | 43.3%   | 546 930               | 45.2%   | (10.99                            |
| Loss on disposal of PPE                                     | -                     | -                     | -                                      |                       | -                                      | -                     | -   | 1                     | .3%   | (100.09                           |
| Surplus/(Deficit)   | (1 577 112)           | 1 905 616             |  | (268 470)             |  | 1 637 146             |   | 290 851               |   |                                   |
| Transfers recognised - capital                              | 1 960 807             | 385 964               | 19.7%                                  | 193 511               | 9.9%                                   | 579 475               | 29.6%   | 307 165               | 21.8%   | (37.09                            |
| Contributions recognised - capital                          | -                     | -                     | -                                      |                       | -                                      |                       | -   | -                     | -   | -                                 |
| Contributed assets  | 45 108                | (24 559)              | (54.4%)                                | (37 977)              | (84.2%)                                | (62 536)              | (138.6%)  | (31 841)              | 47.0%   | 19.3                              |
| Surplus/(Deficit) after capital transfers and contributions | 428 803               | 2 267 021             |  | (112 937)             |  | 2 154 084             |   | 566 174               |   |                                   |
| Taxation  | -                     | -                     | -                                      |                       | -                                      |                       |   | -                     | -   | -                                 |
| Surplus/(Deficit) after taxation                            | 428 803               | 2 267 021             |  | (112 937)             |  | 2 154 084             |   | 566 174               |   |                                   |
| Attributable to minorities                                  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) attributable to municipality              | 428 803               | 2 267 021             |  | (112 937)             |  | 2 154 084             |   | 566 174               |   |                                   |
| Share of surplus/ (deficit) of associate                    | -                     | -                     | -                                      | - 1                   | -                                      | -                     | -   | -                     | -   |                                   |
| Surplus/(Deficit) for the year                              | 428 803               | 2 267 021             |  | (112 937)             |  | 2 154 084             |   | 566 174               |   |                                   |

|   |                       |                       |  | 2014/15               |  |                       |   | 201                   | 3/14  |                                |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|--------------------------------|
|   | Budget                | First 0               | Quarter                                | Second                | Quarter                                | Year                  | to Date   | Second                | l Quarter   |                                |
| R thousands                                 | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14<br>Q2 of 2014/15 |
| Capital Revenue and Expenditure             |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Source of Finance                           | 2 689 339             | 337 209               | 12.5%                                  | 620 309               | 23.1%                                  | 957 518               | 35.6%   | 506 156               | 25.0%   | 22.69                          |
|   |                       |                       |  |                       |  | 789 098               |   |                       |   |                                |
| National Government                         | 2 099 182             | 284 458               | 13.6%                                  | 504 641               | 24.0%                                  |                       | 37.6%   | 377 586               | 30.8%   | 33.69                          |
| Provincial Government                       | 40 638                | 13 680                | 33.7%                                  | 1 072                 | 2.6%                                   | 14 752                | 36.3%   | 782                   | -   | 37.29                          |
| District Municipality                       | 52 141                |                       | -                                      | 184                   | .4%                                    | 184                   | .4%   |                       |   | (100.0%                        |
| Other transfers and grants                  | 25 000                | 3 724                 | 14.9%                                  | 17 465                | 69.9%                                  | 21 190                | 84.8%   | 1 622                 | 12.3%   | 976.69                         |
| Transfers recognised - capital              | 2 216 961             | 301 862<br>12 555     | 13.6%                                  | 523 363               | 23.6%                                  | 825 225               | 37.2%   | 379 990               | 29.1%   | 37.79                          |
| Borrowing                                   | 118 286<br>350 941    | 22 792                | 10.6%<br>6.5%                          | 35 213<br>60 674      | 29.8%<br>17.3%                         | 47 768<br>83 466      | 40.4%   | 26 403<br>68 275      | 15.3%<br>18.0%  | 33.49                          |
| Internally generated funds                  | 350 941               | 22 192                | 6.5%                                   | 1 059                 | 33.6%                                  | 1 059                 | 23.8%   | 31 488                | 16.1%   | (96.6%                         |
| Public contributions and donations          | 3 150                 | -                     | -                                      | 1 059                 | 33.0%                                  | 1 059                 | 33.6%   | 31 488                | 10.1%   | (96.6%                         |
| Capital Expenditure Standard Classification | 2 689 339             | 337 209               | 12.5%                                  | 620 309               | 23.1%                                  | 957 518               | 35.6%   | 506 156               | 25.0%   | 22.69                          |
| Governance and Administration               | 111 028               | 12 215                | 11.0%                                  | 39 420                | 35.5%                                  | 51 635                | 46.5%   | 58 393                | 27.8%   | (32.5%                         |
| Executive & Council                         | 47 025                | 3 003                 | 6.4%                                   | 8 370                 | 17.8%                                  | 11 373                | 24.2%   | 17 622                | 11.5%   | (52.59                         |
| Budget & Treasury Office                    | 22 786                | 2 552                 | 11.2%                                  | 6 428                 | 28.2%                                  | 8 980                 | 39.4%   | 681                   | 2.2%  | 844.1                          |
| Corporate Services                          | 41 217                | 6 660                 | 16.2%                                  | 24 622                | 59.7%                                  | 31 282                | 75.9%   | 40 090                | 87.5%   | (38.69                         |
| Community and Public Safety                 | 183 074               | 20 228                | 11.0%                                  | 41 401                | 22.6%                                  | 61 628                | 33.7%   | 55 570                | 31.6%   | (25.5%                         |
| Community & Social Services                 | 100 749               | 6 801                 | 6.8%                                   | 15 554                | 15.4%                                  | 22 356                | 22.2%   | 11 891                | 16.3%   | 30.8                           |
| Sport And Recreation                        | 35 652                | 8 315                 | 23.3%                                  | 9 488                 | 26.6%                                  | 17 804                | 49.9%   | 10 190                | 58.1%   | (6.99                          |
| Public Safety                               | 45 516                | 5 111                 | 11.2%                                  | 12 703                | 27.9%                                  | 17 814                | 39.1%   | 4 010                 | 9.1%  | 216.8                          |
| Housing                                     | 311                   | -                     | -                                      | 3 655                 | 1 175.2%                               | 3 655                 | 1 175.2%  | 27 931                | 14 692.7%   | (86.99                         |
| Health                                      | 845                   | -                     | -                                      | -                     | -                                      | -                     | -   | 1 548                 | 308.7%  | (100.09                        |
| Economic and Environmental Services         | 985 807               | 144 921               | 14.7%                                  | 211 551               | 21.5%                                  | 356 472               | 36.2%   | 164 278               | 28.9%   | 28.89                          |
| Planning and Development                    | 269 089               | 18 816                | 7.0%                                   | 22 113                | 8.2%                                   | 40 929                | 15.2%   | 31 584                | 20.7%   | (30.09                         |
| Road Transport                              | 716 218               | 126 105               | 17.6%                                  | 189 439               | 26.4%                                  | 315 543               | 44.1%   | 132 694               | 32.4%   | 42.8                           |
| Environmental Protection                    | 500                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                              |
| Trading Services                            | 1 403 108             | 157 617               | 11.2%                                  | 324 293               | 23.1%                                  | 481 910               | 34.3%   | 220 266               | 20.1%   | 47.2                           |
| Electricity                                 | 222 964               | 14 959                | 6.7%                                   | 27 134                | 12.2%                                  | 42 093                | 18.9%   | 44 019                | 24.6%   | (38.49                         |
| Water                                       | 843 277               | 90 773                | 10.8%                                  | 219 399               | 26.0%                                  | 310 171               | 36.8%   | 108 265               | 18.3%   | 102.6                          |
| Waste Water Management                      | 288 485               | 49 336                | 17.1%                                  | 71 092                | 24.6%                                  | 120 427               | 41.7%   | 56 218                | 19.5%   | 26.5                           |
| Waste Management                            | 48 381                | 2 550                 | 5.3%                                   | 6 669                 | 13.8%                                  | 9 219                 | 19.1%   | 11 764                | 33.2%   | (43.39                         |
| Other                                       | 6 321                 | 2 229                 | 35.3%                                  | 3 644                 | 57.6%                                  | 5 873                 | 92.9%   | 7 649                 | 77 442.9%   | (52.49                         |

| Tart 5. Gasii Neccipis and Fayments            |                       | 2014/15               |  |                       |  |                       |   |                       | 3/14  |                                   |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|  | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year                  | o Date  | Second                | Quarter   |                                   |
| Difference                                     | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 to<br>Q2 of 2014/15 |
| R thousands                                    |                       |                       |  |                       |  |                       | -Proposition  |                       | -PPP  |                                   |
| Cash Flow from Operating Activities            |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Receipts                                       | 13 710 244            | 6 170 174             | 45.0%                                  | 3 577 045             | 26.1%                                  | 9 747 220             | 71.1%   | 3 712 327             | 59.6%   | ,                                 |
| Ratepayers and other                           | 6 891 132             | 3 496 029             | 50.7%                                  | 1 983 542             | 28.8%                                  | 5 479 571             | 79.5%   | 1 813 764             | 56.8%   | 9.4%                              |
| Government - operating                         | 4 396 630             | 1 978 897             | 45.0%                                  | 1 205 332             | 27.4%                                  | 3 184 229             | 72.4%   | 1 196 769             | 72.4%   | .7%                               |
| Government - capital                           | 2 142 635             | 602 254               | 28.1%                                  | 333 823               | 15.6%                                  | 936 077               | 43.7%   | 643 531               | 45.0%   | (48.1%)                           |
| Interest                                       | 279 848               | 92 995                | 33.2%                                  | 54 348                | 19.4%                                  | 147 343               | 52.7%   | 58 262                | 45.9%   | (6.7%)                            |
| Dividends                                      | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Payments                                       | (11 093 309)          | (5 423 111)           |  | (2 772 125)           | 25.0%                                  | (8 195 236)           | 73.9%   | (2 926 398)           | 55.0%   | (5.3%)                            |
| Suppliers and employees                        | (9 926 000)           | (5 329 011)           |  | (2 640 491)           | 26.6%                                  | (7 969 503)           | 80.3%   | (2 735 489)           | 58.6%   | (3.5%)                            |
| Finance charges                                | (336 205)             | (11 864)              | 3.5%                                   | (42 169)              | 12.5%                                  | (54 033)              | 16.1%   | (36 427)              | 35.7%   | 15.8%                             |
| Transfers and grants                           | (831 105)             | (82 236)              |  | (89 464)              | 10.8%                                  | (171 701)             | 20.7%   | (154 483)             | 23.2%   | (42.1%)                           |
| Net Cash from/(used) Operating Activities      | 2 616 936             | 747 063               | 28.5%                                  | 804 921               | 30.8%                                  | 1 551 984             | 59.3%   | 785 928               | 94.2%   | 2.4%                              |
| Cash Flow from Investing Activities            |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Receipts                                       | (15 038)              | 176 535               | (1 173.9%)                             | (4 076)               | 27.1%                                  | 172 459               | (1 146.8%)  | (9 038)               | 39.7%   | (54.9%)                           |
| Proceeds on disposal of PPE                    | 99 509                | 64 212                | 64.5%                                  | 56 327                | 56.6%                                  | 120 539               | 121.1%  | 7 834                 | 55.6%   | 619.0%                            |
| Decrease in non-current debtors                | 91 271                |                       | -                                      |                       | -                                      |                       | -   | (2 641)               | (125.9%)  | (100.0%)                          |
| Decrease in other non-current receivables      |                       | 2 323                 | -                                      | 424                   | -                                      | 2 747                 | -   |                       | 8.6%  | (100.0%)                          |
| Decrease (increase) in non-current investments | (205 818)             | 110 000               | (53.4%)                                | (60 827)              | 29.6%                                  | 49 173                | (23.9%)   | (14 231)              | (156.2%)  | 327.4%                            |
| Payments                                       | (2 514 786)           | (467 646)             | 18.6%                                  | (577 939)             | 23.0%                                  | (1 045 585)           | 41.6%   | (481 910)             | 30.8%   | 19.9%                             |
| Capital assets                                 | (2 514 786)           | (467 646)             | 18.6%                                  | (577 939)             | 23.0%                                  | (1 045 585)           | 41.6%   | (481 910)             | 30.8%   | 19.9%                             |
| Net Cash from/(used) Investing Activities      | (2 529 824)           | (291 111)             | 11.5%                                  | (582 015)             | 23.0%                                  | (873 126)             | 34.5%   | (490 949)             | 30.1%   | 18.5%                             |
| Cash Flow from Financing Activities            |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Receipts                                       | 168 389               | 936                   | .6%                                    | 25 278                | 15.0%                                  | 26 214                | 15.6%   | 1 929                 | 2.9%  | 1 210.6%                          |
| Short term loans                               |                       |                       | -                                      |                       | -                                      |                       |   |                       |   |                                   |
| Borrowing long term/refinancing                | 157 151               | _                     | _                                      | 21 794                | 13.9%                                  | 21 794                | 13.9%   | _                     | _   | (100.0%)                          |
| Increase (decrease) in consumer deposits       | 11 239                | 936                   | 8.3%                                   | 3 484                 | 31.0%                                  | 4 420                 | 39.3%   | 1 929                 | 50.1%   | 80.69                             |
| Payments                                       | (90 059)              | (5 391)               | 6.0%                                   | (14 434)              | 16.0%                                  | (19 825)              | 22.0%   | (15 203)              | 27.8%   | (5.1%)                            |
| Repayment of borrowing                         | (90 059)              | (5 391)               |  | (14 434)              | 16.0%                                  | (19 825)              | 22.0%   | (15 203)              | 27.8%   | (5.1%)                            |
| Net Cash from/(used) Financing Activities      | 78 330                | (4 455)               | (5.7%)                                 | 10 844                | 13.8%                                  | 6 389                 | 8.2%  | (13 274)              | (9.7%)  | (181.7%)                          |
| Net Increase/(Decrease) in cash held           | 165 442               | 451 497               | 272.9%                                 | 233 750               | 141.3%                                 | 685 247               | 414.2%  | 281 706               | (107.6%)  | (17.0%)                           |
| Cash/cash equivalents at the year begin:       | 644 858               | 942 415               | 146.1%                                 | 1 393 912             | 216.2%                                 | 942 415               | 146.1%  | 1 068 706             | 62.4%   | 30.49                             |
| Cash/cash equivalents at the year end:         | 810 300               | 1 393 912             | 172.0%                                 | 1 627 662             | 200.9%                                 | 1 627 662             | 200.9%  | 1 350 412             | 291.7%  | 20.5%                             |

Part 4: Debtor Age Analysis

| •   | 0 - 30  | Days  | 31 - 60 Days |      | 61 - 90 Days |      | Over 90 Days |       | Total     |        |        | ots Written Off to |        | Bad Debts ito<br>I Policy |
|---|---------|-------|--------------|------|--------------|------|--------------|-------|-----------|--------|--------|--------------------|--------|---------------------------|
| R thousands   | Amount  | %     | Amount       | %    | Amount       | %    | Amount       | %     | Amount    | %      | Amount | %                  | Amount | %                         |
| Debtors Age Analysis By Income Source                                     |         |       |              |      |              |      |              |       |           |        |        |                    |        | ı                         |
| Trade and Other Receivables from Exchange Transactions - Water            | 52 588  | 6.0%  | 31 530       | 3.6% | 25 264       | 2.9% | 770 683      | 87.6% | 880 064   | 21.9%  | -      | -                  | -      | ı                         |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 107 072 | 26.3% | 16 825       | 4.1% | 20 725       | 5.1% | 262 267      | 64.5% | 406 889   | 10.1%  | -      | -                  | -      | l .                       |
| Receivables from Non-exchange Transactions - Property Rates               | 86 904  | 8.5%  | 37 144       | 3.6% | 55 145       | 5.4% | 845 507      | 82.5% | 1 024 701 | 25.5%  | -      | -                  | -      | l .                       |
| Receivables from Exchange Transactions - Waste Water Management           | 15 436  | 4.0%  | 8 381        | 2.2% | 7 590        | 2.0% | 351 316      | 91.8% | 382 723   | 9.5%   | -      | -                  | -      | l .                       |
| Receivables from Exchange Transactions - Waste Management                 | 18 487  | 4.2%  | 8 009        | 1.8% | 9 799        | 2.2% | 400 782      | 91.7% | 437 077   | 10.9%  | -      | -                  | -      | ı                         |
| Receivables from Exchange Transactions - Property Rental Debtors          | 749     | 10.2% | 207          | 2.8% | 652          | 8.9% | 5 726        | 78.1% | 7 334     | .2%    |        | -                  |        | l .                       |
| Interest on Arrear Debtor Accounts  | 12 663  | 3.8%  | 8 413        | 2.5% | 9 771        | 2.9% | 305 612      | 90.8% | 336 460   | 8.4%   |        | -                  |        | l .                       |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -       |       | -            |      | -            | -    |              | -     | -         |        | -      | -                  | -      | l .                       |
| Other   | 57 408  | 10.5% | 10 537       | 1.9% | 9 311        | 1.7% | 467 410      | 85.8% | 544 666   | 13.5%  | -      | -                  | -      | ı                         |
| Total By Income Source  | 351 307 | 8.7%  | 121 048      | 3.0% | 138 257      | 3.4% | 3 409 303    | 84.8% | 4 019 914 | 100.0% | -      | -                  |        | i                         |
| Debtors Age Analysis By Customer Group                                    |         |       |              |      |              |      |              |       |           |        |        |                    |        | i                         |
| Organs of State   | 49 654  | 29.9% | 8 980        | 5.4% | 10 738       | 6.5% | 96 688       | 58.2% | 166 060   | 4.1%   |        | -                  |        | l .                       |
| Commercial  | 93 703  | 21.8% | 20 235       | 4.7% | 19 503       | 4.5% | 296 833      | 69.0% | 430 275   | 10.7%  | -      | -                  | -      | ı                         |
| Households  | 148 202 | 5.8%  | 62 711       | 2.5% | 64 280       | 2.5% | 2 268 416    | 89.2% | 2 543 609 | 63.3%  | -      | -                  | -      | l .                       |
| Other   | 59 748  | 6.8%  | 29 121       | 3.3% | 43 736       | 5.0% | 747 366      | 84.9% | 879 971   | 21.9%  | -      | -                  | -      | ı                         |
| Total By Customer Group   | 351 307 | 8.7%  | 121 048      | 3.0% | 138 257      | 3.4% | 3 409 303    | 84.8% | 4 019 914 | 100.0% | -      | -                  |        | ı                         |

Part 5: Creditor Age Analysis

|                         | 0 - 30  | 0 - 30 Days |        | 31 - 60 Days |        | 61 - 90 Days |           | Over 90 Days |           | tal    |
|-------------------------|---------|-------------|--------|--------------|--------|--------------|-----------|--------------|-----------|--------|
| R thousands             | Amount  | %           | Amount | %            | Amount | %            | Amount    | %            | Amount    | %      |
| Creditor Age Analysis   |         |             |        |              |        |              |           |              |           |        |
| Bulk Electricity        | 79 421  | 13.2%       | 20 250 | 3.4%         | 35 464 | 5.9%         | 464 422   | 77.5%        | 599 558   | 34.99  |
| Bulk Water              | 47 988  | 8.0%        | 14 105 | 2.3%         | 11 881 | 2.0%         | 528 462   | 87.7%        | 602 435   | 35.1%  |
| PAYE deductions         | 16 579  | 91.8%       | -      | -            | -      | -            | 1 481     | 8.2%         | 18 060    | 1.1%   |
| VAT (output less input) | (779)   | 100.0%      | -      | -            | -      | -            | -         | -            | (779)     | -      |
| Pensions / Retirement   | 19 624  | 100.0%      | -      | -            | -      | -            | -         | -            | 19 624    | 1.19   |
| Loan repayments         | 8 998   | 80.8%       | -      | -            | -      | -            | 2 134     | 19.2%        | 11 132    | .6%    |
| Trade Creditors         | 63 834  | 26.1%       | 9 228  | 3.8%         | 25 677 | 10.5%        | 146 128   | 59.7%        | 244 867   | 14.3%  |
| Auditor-General         | 1 068   | 8.0%        | 3 771  | 28.3%        | 1 591  | 11.9%        | 6 916     | 51.8%        | 13 346    | .89    |
| Other                   | 44 997  | 21.7%       | 21 569 | 10.4%        | 10 226 | 4.9%         | 131 031   | 63.0%        | 207 824   | 12.19  |
| Total                   | 281 730 | 16.4%       | 68 924 | 4.0%         | 84 838 | 4.9%         | 1 280 575 | 74.6%        | 1 716 066 | 100.0% |

| Contact Details   |  |  |
|-------------------|--|--|
| Municipal Manager |  |  |
| Financial Manager |  |  |

Source Local Government Database

# MPUMALANGA: ALBERT LUTHULI (MP301) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

| , ,   | 2014/15               |                       |  |                       |  |                       |   | 201                   | 3/14  |                                  |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|   | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year                  | to Date   | Second                | l Quarter   | 1                                |
| R thousands   | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 t<br>Q2 of 2014/15 |
| Operating Revenue and Expenditure                           |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Operating Revenue   | 296 474               | 89 802                | 30.3%                                  | 16 721                | 5.6%                                   | 106 523               | 35.9%   | 82 702                | 70.0%   | (79.8%                           |
|   | 33 999                |                       |  |                       |  |                       | 20.7%   |                       | 74.7%   |                                  |
| Property rates  | 33 999                | 6 611                 | 19.4%                                  | 423                   | 1.2%                                   | 7 034                 | 20.7%   | 2 571                 | 74.7%   | (83.69)                          |
| Property rates - penalties and collection charges           |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Service charges - electricity revenue                       | 23 409                | 2 763                 | 11.8%                                  | 1 779                 | 7.6%                                   | 4 542                 | 19.4%   | 8 551                 | 48.6%   | (79.29                           |
| Service charges - water revenue                             | 6 225                 | 1 907                 | 30.6%                                  | 377                   | 6.1%                                   | 2 284                 | 36.7%   | 2 679                 | 101.3%  | (85.99                           |
| Service charges - sanitation revenue                        | 5 931                 | 967                   | 16.3%                                  | 489                   | 8.2%                                   | 1 457                 | 24.6%   | 1 534                 | 45.0%   | (68.19                           |
| Service charges - refuse revenue                            | 4 770                 | 433                   | 9.1%                                   | 433                   | 9.1%                                   | 866                   | 18.2%   | 823                   | 27.1%   | (47.49                           |
| Service charges - other                                     | -                     | 207                   | -                                      | (10)                  | -                                      | 197                   | -   | 166                   | -   | (106.39                          |
| Rental of facilities and equipment                          | 489                   | 73                    | 15.0%                                  | 37                    | 7.6%                                   | 111                   | 22.6%   | 110                   | 127.1%  | (66.39                           |
| Interest earned - external investments                      | 1 843                 | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                                |
| Interest earned - outstanding debtors                       | 17 690                | 1 608                 | 9.1%                                   | 1 665                 | 9.4%                                   | 3 273                 | 18.5%   | 4 440                 | 51.7%   | (62.59                           |
| Dividends received  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Fines   | 205                   | 60                    | 29.1%                                  | 32                    | 15.7%                                  | 92                    | 44.8%   | 40                    | 36.5%   | (19.19                           |
| Licences and permits  | -                     | 199                   | -                                      | 85                    | -                                      | 284                   | -   | 210                   | -   | (59.49                           |
| Agency services   | 1 119                 | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Transfers recognised - operational                          | 199 712               | 74 739                | 37.4%                                  | 11 182                | 5.6%                                   | 85 921                | 43.0%   | 61 284                | 74.3%   | (81.89                           |
| Other own revenue   | 1 083                 | 227                   | 20.9%                                  | 228                   | 21.1%                                  | 455                   | 42.0%   | 231                   | 485.8%  | (1.49                            |
| Gains on disposal of PPE                                    | -                     | 7                     | -                                      | -                     | -                                      | 7                     | -   | 62                    | -   | (100.09                          |
| Operating Expenditure                                       | 379 928               | 36 570                | 9.6%                                   | 23 285                | 6.1%                                   | 59 856                | 15.8%   | 66 994                | 42.1%   | (65.29                           |
| Employee related costs                                      | 101 828               | 18 265                | 17.9%                                  | 9 556                 | 9.4%                                   | 27 821                | 27.3%   | 25 458                | 56.1%   | (62.59                           |
| Remuneration of councillors                                 | 15 494                | 2 234                 | 14.4%                                  | 1 158                 | 7.5%                                   | 3 391                 | 21.9%   | 3 107                 | 43.4%   | (62.79                           |
| Debt impairment   | 13 541                |                       | -                                      |                       |  | -                     |   |                       | -   |                                  |
| Depreciation and asset impairment                           | 103 210               |                       | _                                      |                       | _                                      |                       | _   |                       | _   |                                  |
| Finance charges   |                       |                       | _                                      |                       | _                                      |                       | _   | 39                    | 7.9%  | (100.0                           |
| Bulk purchases  | 40 105                | 2 264                 | 5.6%                                   | 2 737                 | 6.8%                                   | 5 001                 | 12.5%   | 8 382                 | 37.5%   | (67.49                           |
| Other Materials   | 13 355                | 1 298                 | 9.7%                                   | 1 490                 | 11.2%                                  | 2 788                 | 20.9%   | 4 193                 | 38.6%   | (64.5)                           |
| Contracted services   | 24 096                | 6 294                 | 26.1%                                  | 4 906                 | 20.4%                                  | 11 200                | 46.5%   | 13 351                | 98.0%   | (63.39                           |
| Transfers and grants  | 21070                 | 59                    | 20.170                                 | 1 700                 | 20.170                                 | 59                    | 40.570  | 413                   | 70.070  | (100.09                          |
| Other expenditure   | 68 299                | 6 157                 | 9.0%                                   | 3 439                 | 5.0%                                   | 9 596                 | 14.1%   | 12 052                | 24.9%   | (71.59                           |
| Loss on disposal of PPE                                     | - 00277               | 0 137                 | 7.070                                  | 3 437                 | 3.070                                  |                       | 14.170  | 12 032                | 24.770  | (71.5.                           |
| Surplus/(Deficit)   | (83 455)              | 53 232                |  | (6 565)               |  | 46 667                |   | 15 708                |   |                                  |
| Transfers recognised - capital                              | (03 433)              | 33 232                |  | (0 303)               |  | 40 007                | -   | 13 700                | -   |                                  |
| Contributions recognised - capital                          |                       |                       | _                                      |                       | _                                      | _                     | _   | _                     |   |                                  |
| Contributed assets  |                       |                       |  | -                     |  |                       |   | -                     |   | 1                                |
|   | -                     |                       | -                                      |                       | -                                      |                       | -   |                       | -   | -                                |
| Surplus/(Deficit) after capital transfers and contributions | (83 455)              | 53 232                |  | (6 565)               |  | 46 667                |   | 15 708                |   |                                  |
| Taxation  | -                     | -                     |  | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) after taxation                            | (83 455)              | 53 232                |  | (6 565)               |  | 46 667                |   | 15 708                |   |                                  |
| Attributable to minorities                                  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) attributable to municipality              | (83 455)              | 53 232                |  | (6 565)               |  | 46 667                |   | 15 708                |   |                                  |
| Share of surplus/ (deficit) of associate                    | -                     | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) for the year                              | (83 455)              | 53 232                |  | (6 565)               |  | 46 667                |   | 15 708                |   |                                  |

|   |                       |                       |  |                       | 201                                    | 13/14                 |   |                       |   |                                   |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|   | Budget                | First (               | Quarter                                | Second                | l Quarter                              | Year                  | to Date   | Second                | d Quarter   |                                   |
| R thousands                                 | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 to<br>Q2 of 2014/15 |
| Capital Revenue and Expenditure             |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Source of Finance                           | 102 737               | 36 549                | 35.6%                                  | 22 632                | 22.0%                                  | 59 180                | 57.6%   | 26 409                | 39.8%   | (14.3%)                           |
| National Government                         | 102 737               | 36 549                | 35.6%                                  | 22 632                | 22.0%                                  | 59 180                | 57.6%   | 26 409                | 33.8%   | (14.3%)                           |
| Provincial Government                       | 102 /3/               | 30 349                | 33.076                                 | 22 032                | 22.070                                 | 39 100                | 37.0%   | 20 409                | 33.0%   | (14.3%)                           |
| District Municipality                       |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Other transfers and grants                  |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Transfers recognised - capital              | 102 737               | 36 549                | 35.6%                                  | 22 632                | 22.0%                                  | 59 180                | 57.6%   | 26 409                | 33.8%   | (14.3%)                           |
| Borrowing                                   | 102 737               | 30 347                | 33.070                                 | 22 032                | 22.070                                 | 37100                 | 37.070  | 20 407                | 33.070  | (14.570)                          |
| Internally generated funds                  |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Public contributions and donations          |                       | -                     |  |                       |  | -                     |   | -                     | -   | -                                 |
| Capital Expenditure Standard Classification | 102 737               | 36 549                | 35.6%                                  | 22 632                | 22.0%                                  | 59 180                | 57.6%   | 26 409                | 39.8%   | (14.3%)                           |
| Governance and Administration               | 102 707               |                       |  |                       | 22.070                                 | 0,100                 | -   | 20 .07                | 07.070  | (11.070)                          |
| Executive & Council                         | -                     |                       | _                                      | -                     | -                                      |                       | _   | -                     | -   | -                                 |
| Budget & Treasury Office                    |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Corporate Services                          |                       | _                     | _                                      |                       | _                                      | _                     | _   | _                     |   | _                                 |
| Community and Public Safety                 | 18 337                | 4 656                 | 25.4%                                  |                       |  | 4 656                 | 25.4%   |                       |   |                                   |
| Community & Social Services                 | 9 000                 | 2 935                 | 32.6%                                  |                       | -                                      | 2 935                 | 32.6%   | _                     | -   | _                                 |
| Sport And Recreation                        | 4 337                 | -                     | -                                      |                       | -                                      | -                     | -   |                       |   |                                   |
| Public Safety                               | 5 000                 | 1 720                 | 34.4%                                  | -                     | -                                      | 1 720                 | 34.4%   | -                     | -   | -                                 |
| Housing                                     | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Health                                      | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Economic and Environmental Services         | 14 500                | 10 012                | 69.0%                                  | 6 081                 | 41.9%                                  | 16 093                | 111.0%  | 9 136                 | 83.1%   | (33.4%)                           |
| Planning and Development                    | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Road Transport                              | 14 500                | 10 012                | 69.0%                                  | 6 081                 | 41.9%                                  | 16 093                | 111.0%  | 9 136                 | 83.1%   | (33.4%)                           |
| Environmental Protection                    | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Trading Services                            | 69 900                | 19 667                | 28.1%                                  | 13 156                | 18.8%                                  | 32 822                | 47.0%   | 9 623                 | 19.1%   | 36.7%                             |
| Electricity                                 | 15 400                | 4 007                 | 26.0%                                  | -                     | -                                      | 4 007                 | 26.0%   | 1 844                 | 19.5%   | (100.0%)                          |
| Water                                       | 44 500                | 15 660                | 35.2%                                  | 13 156                | 29.6%                                  | 28 815                | 64.8%   | 7 779                 | 23.8%   | 69.1%                             |
| Waste Water Management                      | 10 000                | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Waste Management                            | -                     |                       | -                                      |                       | -                                      |                       | -   |                       | -   | -                                 |
| Other                                       | -                     | 2 214                 | -                                      | 3 395                 | -                                      | 5 609                 | -   | 7 649                 | -   | (55.6%)                           |

|  |                       |                       |  | 2014/15               |  |                       |   | 201                   | 3/14  |                                  |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|  | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year                  | to Date   | Second Quarter        |   |                                  |
| R thousands                                    | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 t<br>Q2 of 2014/15 |
| Cash Flow from Operating Activities            |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Receipts                                       | 366 654               | 136 974               | 37.4%                                  | 101 044               | 27.6%                                  | 238 017               | 64.9%   | 125 849               | 69.0%   | (19.7%                           |
| Ratepayers and other                           | 43 784                | 14 104                | 32.2%                                  | 18 643                | 42.6%                                  | 32 748                | 74.8%   | 14 503                | 49.7%   | 28.69                            |
| Government - operating                         | 199 712               | 76 401                | 38.3%                                  | 63 382                | 31.7%                                  | 139 783               | 70.0%   | 57 158                | 72.0%   | 10.99                            |
| Government - capital                           | 102 737               | 43 280                | 42.1%                                  | 14 250                | 13.9%                                  | 57 530                | 56.0%   | 54 188                | 75.3%   | (73.7%                           |
| Interest                                       | 20 421                | 3 188                 | 15.6%                                  | 4 768                 | 23.4%                                  | 7 957                 | 39.0%   | 34 100                | 73.370  | (100.0%                          |
| Dividends                                      | 20 421                | 3 100                 | 13.070                                 | 4700                  | 23.470                                 | 7 737                 | 37.070  |                       |   | (100.07                          |
| Payments                                       | (264 756)             | (83 176)              | 31.4%                                  | (100 314)             | 37.9%                                  | (183 490)             | 69.3%   | (82 835)              | 70.9%   | 21.19                            |
| Suppliers and employees                        | (257 995)             | (83 121)              | 32.2%                                  | (100 314)             | 38.9%                                  | (183 436)             | 71.1%   | (82 796)              | 70.9%   | 21.29                            |
| Finance charges                                | (846)                 | (0)                   |  | (100 511)             | -                                      | (105 130)             |   | (39)                  | -   | (100.0%                          |
| Transfers and grants                           | (5 915)               | (54)                  | .9%                                    |                       | _                                      | (54)                  | .9%   |                       | _   | (                                |
| Net Cash from/(used) Operating Activities      | 101 898               | 53 798                | 52.8%                                  | 729                   | .7%                                    | 54 527                | 53.5%   | 43 013                | 63.1%   | (98.3%                           |
| Cash Flow from Investing Activities            |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Receipts                                       |                       | 3                     | _                                      |                       | _                                      | 3                     |   |                       | 29.3%   |                                  |
| Proceeds on disposal of PPE                    |                       | 3                     | _                                      | -                     | _                                      | 3                     | -   | _                     |   | -                                |
| Decrease in non-current debtors                | _                     | _                     | _                                      |                       | _                                      |                       | -   | _                     | _   | _                                |
| Decrease in other non-current receivables      |                       |                       |  |                       |  |                       | -   |                       | 29.3%   | -                                |
| Decrease (increase) in non-current investments |                       | -                     | -                                      |                       | -                                      |                       | -   |                       |   | -                                |
| Payments                                       | (102 737)             | (52 806)              | 51.4%                                  | (33 304)              | 32.4%                                  | (86 110)              | 83.8%   | (27 421)              | 40.8%   | 21.5%                            |
| Capital assets                                 | (102 737)             | (52 806)              | 51.4%                                  | (33 304)              | 32.4%                                  | (86 110)              | 83.8%   | (27 421)              | 40.8%   | 21.59                            |
| Net Cash from/(used) Investing Activities      | (102 737)             | (52 803)              | 51.4%                                  | (33 304)              | 32.4%                                  | (86 107)              | 83.8%   | (27 421)              | 50.9%   | 21.59                            |
| Cash Flow from Financing Activities            |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Receipts                                       |                       |                       |  |                       |  |                       | -   |                       |   | -                                |
| Short term loans                               | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Borrowing long term/refinancing                | -                     | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                                |
| Increase (decrease) in consumer deposits       | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Payments                                       | -                     | -                     | -                                      |                       | -                                      |                       | -   | -                     | -   | -                                |
| Repayment of borrowing                         | -                     | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                                |
| Net Cash from/(used) Financing Activities      | -                     | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   |                                  |
| Net Increase/(Decrease) in cash held           | (839)                 | 995                   | (118.6%)                               | (32 574)              | 3 884.2%                               | (31 580)              | 3 765.6%  | 15 593                | 88.1%   | (308.9%                          |
| Cash/cash equivalents at the year begin:       | 19 141                | 18 634                | 97.4%                                  | 19 629                | 102.6%                                 | 18 634                | 97.4%   | 8 957                 | 13.4%   | 119.19                           |
| Cash/cash equivalents at the year end:         | 18 302                | 19 629                | 107.2%                                 | (12 945)              | (70.7%)                                | (12 945)              | (70.7%)   | 24 550                | 68.8%   | (152.7%                          |
|  |                       |                       |  | , ,                   |  | , ,                   |   |                       |   | , , ,                            |

Part 4: Debtor Age Analysis

|   | 0 - 30 | Days | 31 - 60 Days |      | 61 - 90 Days |      | Over 90 Days |       | Total   |        |        | ots Written Off to<br>otors |        | Bad Debts ito<br>I Policy |
|---|--------|------|--------------|------|--------------|------|--------------|-------|---------|--------|--------|-----------------------------|--------|---------------------------|
| R thousands   | Amount | %    | Amount       | %    | Amount       | %    | Amount       | %     | Amount  | %      | Amount | %                           | Amount | %                         |
| Debtors Age Analysis By Income Source                                     |        |      |              |      |              |      |              |       |         |        |        |                             |        |                           |
| Trade and Other Receivables from Exchange Transactions - Water            | 356    | 7.5% | 244          | 5.1% | 368          | 7.7% | 3 810        | 79.7% | 4 777   | 1.4%   | -      | -                           | -      | -                         |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 569    | 3.4% | 534          | 3.1% | 283          | 1.7% | 15 574       | 91.8% | 16 960  | 4.9%   | -      | -                           |        | -                         |
| Receivables from Non-exchange Transactions - Property Rates               | 3 825  | 1.7% | 3 550        | 1.6% | 2 966        | 1.3% | 214 402      | 95.4% | 224 743 | 65.3%  | -      | -                           | -      | -                         |
| Receivables from Exchange Transactions - Waste Water Management           | 597    | 1.4% | 567          | 1.3% | 543          | 1.3% | 40 717       | 96.0% | 42 425  | 12.3%  | -      | -                           | -      | -                         |
| Receivables from Exchange Transactions - Waste Management                 | 595    | 1.4% | 561          | 1.3% | 550          | 1.3% | 40 144       | 95.9% | 41 850  | 12.2%  | -      | -                           |        | -                         |
| Receivables from Exchange Transactions - Property Rental Debtors          | -      |      | -            |      | -            | -    | -            | -     | -       |        | -      | -                           |        | -                         |
| Interest on Arrear Debtor Accounts  | -      |      | -            |      | -            | -    | -            | -     | -       |        | -      | -                           |        | -                         |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -      |      | -            |      | -            | -    | -            | -     | -       |        | -      | -                           |        | -                         |
| Other   | 178    | 1.3% | 173          | 1.3% | 84           | .6%  | 13 221       | 96.8% | 13 657  | 4.0%   | -      | -                           |        | -                         |
| Total By Income Source  | 6 120  | 1.8% | 5 628        | 1.6% | 4 795        | 1.4% | 327 869      | 95.2% | 344 412 | 100.0% | -      | -                           | -      | -                         |
| Debtors Age Analysis By Customer Group                                    |        |      |              |      |              |      |              |       |         |        |        |                             |        |                           |
| Organs of State   | 829    | 4.6% | 700          | 3.9% | 548          | 3.0% | 15 987       | 88.5% | 18 065  | 5.2%   |        |                             |        |                           |
| Commercial  | 909    | 3.1% | 934          | 3.2% | 779          | 2.7% | 26 492       | 91.0% | 29 114  | 8.5%   | -      | -                           | -      | -                         |
| Households  | 4 382  | 1.5% | 3 994        | 1.3% | 3 468        | 1.2% | 285 390      | 96.0% | 297 233 | 86.3%  | -      | -                           | -      | -                         |
| Other   | -      | -    | -            | -    | -            | -    | -            | -     | -       | -      | -      | -                           | -      | -                         |
| Total By Customer Group   | 6 120  | 1.8% | 5 628        | 1.6% | 4 795        | 1.4% | 327 869      | 95.2% | 344 412 | 100.0% | -      | -                           |        | -                         |

Part 5: Creditor Age Analysis

|                         | 0 - 30 | Days  | 31 - 60 Days |       | 61 - 9 | 0 Days | Over 9 | 0 Days | To     | tal    |
|-------------------------|--------|-------|--------------|-------|--------|--------|--------|--------|--------|--------|
| R thousands             | Amount | %     | Amount       | %     | Amount | %      | Amount | %      | Amount | %      |
| Creditor Age Analysis   |        |       |              |       |        |        |        |        |        |        |
| Bulk Electricity        | 2 933  | 11.3% | 3 272        | 12.6% | 2 101  | 8.1%   | 17 628 | 68.0%  | 25 934 | 81.9%  |
| Bulk Water              | -      | -     | -            | -     | -      | -      | -      | -      | -      | -      |
| PAYE deductions         | -      | -     | -            |       |        | -      |        | -      | -      |        |
| VAT (output less input) | -      | -     | -            |       |        | -      |        | -      | -      |        |
| Pensions / Retirement   | -      | -     | -            |       |        | -      |        | -      | -      |        |
| Loan repayments         | -      | -     | -            | -     | -      | -      | -      | -      | -      | -      |
| Trade Creditors         | -      | -     | -            |       |        | -      |        | -      | -      |        |
| Auditor-General         | -      | -     | -            |       |        | -      |        | -      | -      |        |
| Other                   | 3 573  | 62.5% | 877          | 15.3% | 838    | 14.6%  | 434    | 7.6%   | 5 722  | 18.1%  |
| Total                   | 6 507  | 20.6% | 4 148        | 13.1% | 2 938  | 9.3%   | 18 062 | 57.1%  | 31 655 | 100.0% |

Contact Details

| Municipal Manager | Vusimuzi Mpila    | 017 843 4065 |
|-------------------|-------------------|--------------|
| Financial Manager | Mnumuzi Nhlahathi | 017 843 4028 |

Source Local Government Database

# MPUMALANGA: MSUKALIGWA (MP302) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

| , ,  | 2014/15               |                       |  |                       |  |                       |   |                       | 13/14   |                                   |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|  | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year                  | to Date   | Second                | d Quarter   |                                   |
| R thousands  | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 to<br>Q2 of 2014/15 |
| Operating Revenue and Expenditure  |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Operating Revenue  | 470 548               | 140 441               | 29.8%                                  | 63 814                | 13.6%                                  | 204 254               | 43.4%   | 115 546               | 52.8%   | (44.8%                            |
| Property rates   | 66 131                | 16 634                | 25.2%                                  | 11 003                | 16.6%                                  | 27 637                | 41.8%   | 16 149                | 37.9%   |                                   |
|  | 00 131                | 10 034                | 23.270                                 | 11 003                | 10.0%                                  | 2/ 03/                | 41.070  | 10 149                | 31.770  | (31.77)                           |
| Property rates - penalties and collection charges<br>Service charges - electricity revenue | 177 150               | 48 239                | 27.2%                                  | 29 469                | 16.6%                                  | 77 708                | 43.9%   | 41 000                | 51.8%   | (28.19                            |
| Service charges - electricity revenue Service charges - water revenue                      | 25 214                | 48 239<br>7 925       | 31.4%                                  | 7 928                 | 31.4%                                  | 15 853                | 62.9%   | 3 503                 | 48.1%   |                                   |
| Service charges - water revenue Service charges - sanitation revenue                       | 37 584                | 5 386                 | 14.3%                                  | 7 928<br>3 156        | 8.4%                                   | 8 542                 | 22.7%   | 5 838                 | 48.176<br>50.5%                                       |                                   |
| Service charges - samilation revenue<br>Service charges - refuse revenue                   | 15 150                | 4 659                 | 30.8%                                  | 2 668                 | 17.6%                                  | 7 327                 | 48.4%   | 5 313                 | 51.8%   |                                   |
| Service charges - refuse revenue Service charges - other                                   | 1 664                 | 682                   | 41.0%                                  | 529                   | 31.8%                                  | 1 211                 | 72.8%   | 301                   | 45.6%   |                                   |
| Rental of facilities and equipment   | 1 962                 | 543                   | 27.7%                                  | 529<br>414            | 21.1%                                  | 957                   | 48.8%   | 465                   | 45.0%   |                                   |
| Interest earned - external investments   | 330                   | 51                    | 15.4%                                  | 10                    | 3.2%                                   | 61                    | 18.6%   | 21                    | 38.3%   | (49.39                            |
| Interest earned - external investments  Interest earned - outstanding debtors              | 10 000                | 5 026                 | 50.3%                                  | 3 333                 | 33.3%                                  | 8 358                 | 83.6%   | 1 727                 | 38.9%   |                                   |
| Dividends received   | 10 000                | 5 020                 | 50.376                                 | 3 333                 | 33.376                                 | 8 338                 | 83.0%   | 1 121                 | 38.976  | 93.0                              |
| Fines  | 316                   | 76                    | 24.2%                                  | 140                   | 44.4%                                  | 216                   | 68.6%   | 74                    | 12.3%   | 88 9                              |
| Licences and permits   | 3 717                 | 70                    | 24.270                                 | 140                   | 44.470                                 | 210                   | 00.070  | 992                   | 41.4%   |                                   |
| Agency services  | 5 098                 |                       | -                                      |                       |  |                       | -   | 1 997                 | 41.2%   |                                   |
| Transfers recognised - operational   | 121 156               | 48 558                | 40.1%                                  |                       | -                                      | 48 558                | 40.1%   | 37 841                | 74.2%   |                                   |
| Other own revenue  | 1 067                 | 1 451                 | 136.0%                                 | 4 947                 | 463.7%                                 | 6 398                 | 599.8%  | 37 641                | 25.4%   |                                   |
| Gains on disposal of PPE   | 4 011                 | 1 210                 | 30.2%                                  | 218                   | 5.4%                                   | 1 428                 | 35.6%   | -                     | 2.6%  | (100.09                           |
| Operating Expenditure  | 509 849               | 87 614                | 17.2%                                  | 104 529               | 20.5%                                  | 192 143               | 37.7%   | 111 325               | 37.4%   | (6.19                             |
| Employee related costs   | 141 251               | 37 303                | 26.4%                                  | 24 135                | 17.1%                                  | 61 437                | 43.5%   | 32 781                | 45.3%   | (26.49                            |
| Remuneration of councillors  | 11 645                | 2 666                 | 22.9%                                  | 1 778                 | 15.3%                                  | 4 444                 | 38.2%   | 2 479                 | 47.1%   | (28.39                            |
| Debt impairment  | 26 510                | -                     | -                                      | 2 768                 | 10.4%                                  | 2 768                 | 10.4%   | -                     | -   | (100.09                           |
| Depreciation and asset impairment  | 49 575                | -                     | -                                      | 29 981                | 60.5%                                  | 29 981                | 60.5%   | -                     | -   | (100.09                           |
| Finance charges  | 5 186                 |                       | -                                      |                       | -                                      |                       | -   |                       | -   | -                                 |
| Bulk purchases   | 156 252               | 19 848                | 12.7%                                  | 25 397                | 16.3%                                  | 45 245                | 29.0%   | 49 321                | 57.0%   | (48.59                            |
| Other Materials  | 20 740                | 4 283                 | 20.7%                                  | 2 294                 | 11.1%                                  | 6 577                 | 31.7%   | 4 346                 | -   | (47.29                            |
| Contracted services  | 28 792                | 10 810                | 37.5%                                  | 7 300                 | 25.4%                                  | 18 110                | 62.9%   | 6 587                 | 58.2%   | 10.8                              |
| Transfers and grants   | -                     |                       | -                                      |                       | -                                      |                       | -   |                       | -   | -                                 |
| Other expenditure  | 69 898                | 12 704                | 18.2%                                  | 10 875                | 15.6%                                  | 23 579                | 33.7%   | 15 811                | 37.8%   | (31.29                            |
| Loss on disposal of PPE  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit)  | (39 301)              | 52 826                |  | (40 715)              |  | 12 111                |   | 4 220                 |   |                                   |
| Transfers recognised - capital   | 56 622                | -                     | -                                      | -                     | -                                      | -                     | -   | 700                   | 1.1%  | (100.09                           |
| Contributions recognised - capital   | -                     | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                                 |
| Contributed assets   | -                     |                       | -                                      |                       | -                                      |                       |   |                       |   |                                   |
| Surplus/(Deficit) after capital transfers and contributions                                | 17 321                | 52 826                |  | (40 715)              |  | 12 111                |   | 4 920                 |   |                                   |
| Taxation   | -                     |                       | -                                      |                       | -                                      |                       |   |                       |   | -                                 |
| Surplus/(Deficit) after taxation   | 17 321                | 52 826                |  | (40 715)              |  | 12 111                |   | 4 920                 |   |                                   |
| Attributable to minorities   | -                     | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) attributable to municipality   | 17 321                | 52 826                |  | (40 715)              |  | 12 111                |   | 4 920                 |   |                                   |
| Share of surplus/ (deficit) of associate   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) for the year   | 17 321                | 52 826                |  | (40 715)              |  | 12 111                |   | 4 920                 |   |                                   |

|   |                       |                       |  | 2013/14               |  |                       |   |                       |   |                                |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|--------------------------------|
|   | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year t                | o Date  | Second                | Quarter   |                                |
| R thousands                                 | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14<br>Q2 of 2014/15 |
| Capital Revenue and Expenditure             |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Source of Finance                           | 139 780               | 1 225                 | .9%                                    | 6 071                 | 4.3%                                   | 7 297                 | 5.2%  | 10 833                | 21.6%   | (44.09                         |
| National Government                         | 139 780               | 1 225                 | .9%                                    | 6 071                 | 4.3%                                   | 7 297                 | 5.2%  | 9 556                 | 26.2%   | (36.59                         |
| Provincial Government                       | 107700                |                       | .,,,,                                  | -                     | -                                      |                       | 0.230   | , 555                 | 20.270  | (00.07                         |
| District Municipality                       |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Other transfers and grants                  |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Transfers recognised - capital              | 139 780               | 1 225                 | .9%                                    | 6 071                 | 4.3%                                   | 7 297                 | 5.2%  | 9 556                 | 21.1%   | (36.59                         |
| Borrowing                                   |                       |                       |  |                       |  |                       | -   | 1 277                 | 63.8%   | (100.09                        |
| Internally generated funds                  |                       | -                     |  | -                     | -                                      |                       | -   |                       | -   |                                |
| Public contributions and donations          | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                              |
| Capital Expenditure Standard Classification | 139 780               | 1 225                 | .9%                                    | 6 071                 | 4.3%                                   | 7 297                 | 5.2%  | 10 833                | 21.6%   | (44.09                         |
| Governance and Administration               |                       | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                              |
| Executive & Council                         | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                              |
| Budget & Treasury Office                    | -                     | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                              |
| Corporate Services                          | -                     | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                              |
| Community and Public Safety                 | -                     | -                     | -                                      | 202                   | -                                      | 202                   | -   | -                     | -   | (100.09                        |
| Community & Social Services                 | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                              |
| Sport And Recreation                        | -                     | -                     | -                                      | 202                   | -                                      | 202                   | -   | -                     | -   | (100.0                         |
| Public Safety                               | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                              |
| Housing                                     | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                              |
| Health                                      | -                     | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                              |
| Economic and Environmental Services         | 15 000                | -                     | -                                      | 381                   | 2.5%                                   | 381                   | 2.5%  | 2 419                 | 20.0%   | (84.29                         |
| Planning and Development                    | -                     | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                              |
| Road Transport                              | 15 000                | -                     | -                                      | 381                   | 2.5%                                   | 381                   | 2.5%  | 2 419                 | 20.0%   | (84.2                          |
| Environmental Protection                    |                       |                       |  |                       |  |                       |   |                       |   | -                              |
| Trading Services                            | 124 780<br>37 899     | 1 225<br>1 225        | 1.0%<br>3.2%                           | 5 487<br>2 502        | 4.4%                                   | 6 713<br>3 728        | 5.4%<br>9.8%  | 8 414                 | 25.4%<br>49.6%  | (34.8                          |
| Electricity Water                           | 37 899<br>86 881      | 1 225                 |  | 2 502<br>2 985        | 6.6%<br>3.4%                           | 3 /28<br>2 985        | 9.8%  | 6 384                 | 49.6%   | (60.8<br>865.6                 |
| Waste Water Management                      | 86 881                | -                     | -                                      | 2 985                 | 3.4%                                   | 2 985                 | 3.4%  | 309<br>444            | 22.0%   |                                |
| Waste Water Management Waste Management     | -                     | -                     | _                                      | -                     |  | -                     | -   | 1 277                 | 22.0%   | (100.0                         |
| waste management                            | 1                     | -                     | -                                      | -                     | -                                      | -                     |   | 1211                  | -   | (100.0                         |

|  |                    |                       |  |                       |  | 3/14                  |   |                       |   |                                   |
|--|--------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|  | Budget             | First (               | Quarter                                | Second                | l Quarter                              | Year                  | to Date   | Second                | Quarter   |                                   |
| R thousands                                    | Main appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 to<br>Q2 of 2014/15 |
| Cash Flow from Operating Activities            |                    |                       |  |                       |  |                       |   |                       |   |                                   |
| Receipts                                       | 489 164            | 142 825               | 29.2%                                  | 98 998                | 20.2%                                  | 241 823               | 49.4%   | 116 246               | 66.1%   | (14.8%                            |
| Ratepayers and other                           | 297 056            | 89 190                | 30.0%                                  | 73 471                | 24.7%                                  | 162 661               | 54.8%   | 75 957                | 84.0%   |                                   |
| Government - operating                         | 121 156            | 48 558                | 40.1%                                  | 20 530                | 16.9%                                  | 69 088                | 57.0%   | 38 541                | 74.8%   | (46.7%                            |
| Government - capital                           | 56 622             | 40 330                | 40.170                                 | 20 330                | 10.770                                 | 07000                 | 37.070  | 30 341                | 74.0%   | (40.7%                            |
| Interest                                       | 14 330             | 5 077                 | 35.4%                                  | 4 996                 | 34.9%                                  | 10 073                | 70.3%   | 1 748                 | 47.4%   | 185.99                            |
| Dividends                                      | 11000              |                       | 55.170                                 | 1770                  | 51.770                                 | 10075                 | 70.570  | 1710                  |   | 100.77                            |
| Payments                                       | (422 279)          | (89 033)              | 21.1%                                  | (128 588)             | 30.5%                                  | (217 621)             | 51.5%   | (115 250)             | 49.9%   | 11.69                             |
| Suppliers and employees                        | (421 096)          | (89 033)              | 21.1%                                  | (128 588)             | 30.5%                                  | (217 621)             | 51.7%   | (115 250)             | 52.6%   | 11.69                             |
| Finance charges                                | (1 183)            | ()                    |  | (                     |  | (= ,                  | -   | (                     |   | -                                 |
| Transfers and grants                           | ,                  | -                     | _                                      | -                     | _                                      | _                     | -   | _                     | _   | -                                 |
| Net Cash from/(used) Operating Activities      | 66 885             | 53 792                | 80.4%                                  | (29 590)              | (44.2%)                                | 24 202                | 36.2%   | 996                   | (86.0%)   | (3 071.2%                         |
| Cash Flow from Investing Activities            |                    |                       |  |                       |  |                       |   |                       |   |                                   |
| Receipts                                       | 4 011              |                       | _                                      |                       | _                                      |                       |   |                       | _   |                                   |
| Proceeds on disposal of PPE                    | 4 011              | -                     | _                                      | -                     | _                                      | _                     | -   | -                     | _   | -                                 |
| Decrease in non-current debtors                |                    | -                     |  |                       |  |                       | -   |                       |   |                                   |
| Decrease in other non-current receivables      |                    | -                     | -                                      |                       | -                                      |                       | -   |                       | -   | -                                 |
| Decrease (increase) in non-current investments |                    | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Payments                                       | (81 622)           | (1 225)               | 1.5%                                   | (9 061)               | 11.1%                                  | (10 287)              | 12.6%   | (7 344)               | 27.8%   | 23.49                             |
| Capital assets                                 | (81 622)           | (1 225)               | 1.5%                                   | (9 061)               | 11.1%                                  | (10 287)              | 12.6%   | (7 344)               | 27.8%   | 23.49                             |
| Net Cash from/(used) Investing Activities      | (77 611)           | (1 225)               | 1.6%                                   | (9 061)               | 11.7%                                  | (10 287)              | 13.3%   | (7 344)               | 32.8%   | 23.49                             |
| Cash Flow from Financing Activities            |                    |                       |  |                       |  |                       |   |                       |   |                                   |
| Receipts                                       |                    | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                                 |
| Short term loans                               |                    | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Borrowing long term/refinancing                |                    | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Increase (decrease) in consumer deposits       |                    | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                                 |
| Payments                                       | (1 251)            | -                     | -                                      | (143)                 | 11.5%                                  | (143)                 | 11.5%   | -                     | -   | (100.0%                           |
| Repayment of borrowing                         | (1 251)            | -                     | -                                      | (143)                 | 11.5%                                  | (143)                 | 11.5%   | -                     | -   | (100.0%                           |
| Net Cash from/(used) Financing Activities      | (1 251)            | -                     | -                                      | (143)                 | 11.5%                                  | (143)                 | 11.5%   |                       | -   | (100.0%                           |
| Net Increase/(Decrease) in cash held           | (11 977)           | 52 566                | (438.9%)                               | (38 795)              | 323.9%                                 | 13 772                | (115.0%)  | (6 348)               | (19.9%)   | 511.19                            |
| Cash/cash equivalents at the year begin:       | 25 000             | 5 307                 | 21.2%                                  | 57 873                | 231.5%                                 | 5 307                 | 21.2%   | 20 920                | -   | 176.69                            |
| Cash/cash equivalents at the year end:         | 13 023             | 57 873                | 444.4%                                 | 19 079                | 146.5%                                 | 19 079                | 146.5%  | 14 572                | (14.2%)   | 30.99                             |
|  | 1                  | 1                     | 1                                      | 1                     | 1                                      | 1                     | 1   | 1                     |   | 1                                 |

Part 4: Debtor Age Analysis

|   | 0 - 30 | Days  | 31 - 60 Days |      | 61 - 90 Days |       | Over 90 Days |        | Total   |        | Actual Bad Deb<br>Deb | its Written Off to | Impairment -<br>Counci | Bad Debts ito<br>I Policy |
|---|--------|-------|--------------|------|--------------|-------|--------------|--------|---------|--------|-----------------------|--------------------|------------------------|---------------------------|
| R thousands   | Amount | %     | Amount       | %    | Amount       | %     | Amount       | %      | Amount  | %      | Amount                | %                  | Amount                 | %                         |
| Debtors Age Analysis By Income Source                                     |        |       |              |      |              |       |              |        |         |        |                       |                    |                        |                           |
| Trade and Other Receivables from Exchange Transactions - Water            | 7 690  | 14.9% | 1 173        | 2.3% | 1 109        | 2.2%  | 41 582       | 80.7%  | 51 554  | 16.7%  | -                     | -                  | -                      | -                         |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 13 582 | 24.0% | 1 902        | 3.4% | 1 617        | 2.9%  | 39 544       | 69.8%  | 56 645  | 18.3%  | -                     | -                  | -                      | -                         |
| Receivables from Non-exchange Transactions - Property Rates               | 7 163  | 16.3% | 1 524        | 3.5% | 1 350        | 3.1%  | 34 036       | 77.2%  | 44 074  | 14.2%  | -                     | -                  | -                      | -                         |
| Receivables from Exchange Transactions - Waste Water Management           | 2 515  | 7.4%  | 742          | 2.2% | 689          | 2.0%  | 29 823       | 88.3%  | 33 770  | 10.9%  | -                     | -                  | -                      | -                         |
| Receivables from Exchange Transactions - Waste Management                 | 2 260  | 6.5%  | 592          | 1.7% | 543          | 1.6%  | 31 221       | 90.2%  | 34 615  | 11.2%  | -                     | -                  | -                      | -                         |
| Receivables from Exchange Transactions - Property Rental Debtors          |        |       | -            |      | -            |       | 0            | 100.0% | 0       | -      | -                     | -                  | -                      |                           |
| Interest on Arrear Debtor Accounts  | 3 367  | 4.9%  | 1 698        | 2.5% | 1 639        | 2.4%  | 61 660       | 90.2%  | 68 364  | 22.1%  | -                     | -                  | -                      | -                         |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -      | -     | -            | -    | -            | -     | -            | -      | -       | -      | -                     | -                  | -                      | -                         |
| Other   | 1 609  | 7.9%  | 1 505        | 7.4% | 2 704        | 13.3% | 14 497       | 71.4%  | 20 316  | 6.6%   | -                     | -                  | -                      | -                         |
| Total By Income Source  | 38 187 | 12.3% | 9 136        | 3.0% | 9 652        | 3.1%  | 252 364      | 81.6%  | 309 338 | 100.0% |                       | -                  | -                      | -                         |
| Debtors Age Analysis By Customer Group                                    |        |       |              |      |              |       |              |        |         |        |                       |                    |                        |                           |
| Organs of State   | 3 362  | 23.2% | 981          | 6.8% | 852          | 5.9%  | 9 3 1 7      | 64.2%  | 14 512  | 4.7%   | -                     | -                  | -                      | -                         |
| Commercial  | 13 471 | 22.3% | 1 782        | 3.0% | 1 507        | 2.5%  | 43 545       | 72.2%  | 60 305  | 19.5%  | -                     | -                  | -                      | -                         |
| Households  | 18 942 | 8.8%  | 5 345        | 2.5% | 6 088        | 2.8%  | 185 161      | 85.9%  | 215 536 | 69.7%  | -                     | -                  | -                      | -                         |
| Other   | 2 411  | 12.7% | 1 028        | 5.4% | 1 204        | 6.3%  | 14 341       | 75.5%  | 18 985  | 6.1%   | -                     | -                  | -                      | -                         |
| Total By Customer Group   | 38 187 | 12.3% | 9 136        | 3.0% | 9 652        | 3.1%  | 252 364      | 81.6%  | 309 338 | 100.0% |                       | -                  |                        |                           |

Part 5: Creditor Age Analysis

|                         | 0 - 30 | 0 Days | 31 - 60 Days |      | 61 - 9 | 0 Days | Over 90 Days |       | Total   |        |
|-------------------------|--------|--------|--------------|------|--------|--------|--------------|-------|---------|--------|
| R thousands             | Amount | %      | Amount       | %    | Amount | %      | Amount       | %     | Amount  | %      |
| Creditor Age Analysis   |        |        |              |      |        |        |              |       |         |        |
| Bulk Electricity        | 6 765  | 8.2%   | -            | -    | 11 587 | 14.0%  | 64 458       | 77.8% | 82 810  | 25.69  |
| Bulk Water              | -      | -      | 6 302        | 3.2% | 11 793 | 5.9%   | 180 110      | 90.9% | 198 205 | 61.29  |
| PAYE deductions         | 1 715  | 100.0% | -            | -    | -      | -      | -            | -     | 1 715   | .5     |
| VAT (output less input) |        | -      | -            |      | -      | -      |              | -     | -       |        |
| Pensions / Retirement   | 2 136  | 100.0% | -            |      | -      | -      |              | -     | 2 136   | .7     |
| Loan repayments         |        | -      | -            |      | -      | -      | -            | -     | -       | -      |
| Trade Creditors         | 7 664  | 19.7%  | 2 980        | 7.7% | 20 339 | 52.4%  | 7 828        | 20.2% | 38 811  | 12.0   |
| Auditor-General         |        | -      | -            |      | -      | -      | -            | -     | -       | -      |
| Other                   | -      | -      | -            | -    | -      | -      | -            | -     | -       | -      |
| Total                   | 18 281 | 5.6%   | 9 282        | 2.9% | 43 719 | 13.5%  | 252 396      | 78.0% | 323 678 | 100.09 |

Contact Details

| Municipal Manager | Mr Z.T. Shongwe | 017 801 3753 |
|-------------------|-----------------|--------------|
| Financial Manager | Ms Vacant       | 017 801 3502 |

Source Local Government Database

# MPUMALANGA: MKHONDO (MP303) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

| Tarri. Operating Revenue and Experiantic                    |                       |                       |  | 2014/15               |  |                       | 2013/14   |                       |   |                                   |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|   | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year 1                | o Date  | Second                | I Quarter   |                                   |
| R thousands   | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 to<br>Q2 of 2014/15 |
| Operating Revenue and Expenditure                           |                       |                       |  |                       |  |                       |   |                       |   |                                   |
|   | 342 611               | 88 372                | 25.8%                                  | 97 542                | 28.5%                                  | 185 914               | 54.3%   | 74 760                | 55.8%   | 30.59                             |
| Operating Revenue   |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Property rates  | 29 672                | 7 353                 | 24.8%                                  | 10 835                | 36.5%                                  | 18 188                | 61.3%   | 5 174                 | 41.5%   |                                   |
| Property rates - penalties and collection charges           |                       | 148                   | -                                      | 67                    | -                                      | 215                   |   | 23                    |   | 191.5                             |
| Service charges - electricity revenue                       | 93 339                | 10 637                | 11.4%                                  | 33 633                | 36.0%                                  | 44 271                | 47.4%   | 19 972                | 47.1%   |                                   |
| Service charges - water revenue                             | 15 073                | 3 610                 | 24.0%                                  | 3 255                 | 21.6%                                  | 6 866                 | 45.5%   | 2 164                 | 31.8%   |                                   |
| Service charges - sanitation revenue                        | 10 778                | 1 712                 | 15.9%                                  | 1 773                 | 16.4%                                  | 3 484                 | 32.3%   | 1 446                 | 47.0%   | 22.6                              |
| Service charges - refuse revenue                            | 7 600                 | 1 929                 | 25.4%                                  | 1 942                 | 25.6%                                  | 3 872                 | 50.9%   | 1 787                 | 34.5%   | 8.7                               |
| Service charges - other                                     |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Rental of facilities and equipment                          | 980                   | 118                   | 12.0%                                  | 278                   | 28.4%                                  | 396                   | 40.4%   | 115                   | 44.3%   |                                   |
| Interest earned - external investments                      | 2 800                 | 430                   | 15.4%                                  | 261                   | 9.3%                                   | 691                   | 24.7%   | 878                   | 71.9%   | (70.39                            |
| Interest earned - outstanding debtors                       | 9 000                 | 725                   | 8.1%                                   | 2 453                 | 27.3%                                  | 3 178                 | 35.3%   | -                     | -   | (100.09                           |
| Dividends received  |                       | 1                     |  | -                     |  |                       |   | Ī.                    | -   |                                   |
| Fines   | 140                   | 88                    | 62.9%                                  | 77                    | 55.1%                                  | 165                   | 118.0%  | 84                    | 22.9%   | (8.19                             |
| Licences and permits  | 99                    | -                     | -                                      | 16                    | 16.6%                                  | 16                    | 16.6%   | -                     | 63.8%   | (100.09                           |
| Agency services   | 8 632                 |                       |  | 3 100                 | 35.9%                                  | 3 100                 | 35.9%   |                       | 53.5%   |                                   |
| Transfers recognised - operational                          | 132 752               | 54 101                | 40.8%                                  | 43 339                | 32.6%                                  | 97 440                | 73.4%   | 36 979                | 76.2%   |                                   |
| Other own revenue   | 28 936                | 7 520                 | 26.0%                                  | (3 525)               | (12.2%)                                | 3 995                 | 13.8%   | 6 053                 | 57.5%   |                                   |
| Gains on disposal of PPE                                    | 2 810                 | -                     | -                                      | 36                    | 1.3%                                   | 36                    | 1.3%  | 86                    | -   | (57.99                            |
| Operating Expenditure                                       | 415 636               | 63 455                | 15.3%                                  | 79 524                | 19.1%                                  | 142 979               | 34.4%   | 59 368                | 33.5%   | 34.09                             |
| Employee related costs                                      | 99 805                | 26 405                | 26.5%                                  | 27 499                | 27.6%                                  | 53 904                | 54.0%   | 23 375                | 51.7%   | 17.6                              |
| Remuneration of councillors                                 | 9 900                 | 3 085                 | 31.2%                                  | 3 113                 | 31.4%                                  | 6 198                 | 62.6%   | 2 901                 | 54.6%   | 7.3                               |
| Debt impairment   | 16 359                | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                                 |
| Depreciation and asset impairment                           | 73 058                | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Finance charges   | 929                   |                       | -                                      | 201                   | 21.6%                                  | 201                   | 21.6%   | -                     | -   | (100.09                           |
| Bulk purchases  | 80 924                | 13 535                | 16.7%                                  | 24 050                | 29.7%                                  | 37 585                | 46.4%   | 15 050                | 51.9%   | 59.8                              |
| Other Materials   | 26 432                | 2 615                 | 9.9%                                   | 3 438                 | 13.0%                                  | 6 053                 | 22.9%   | 3 733                 | 419.9%  |                                   |
| Contracted services   | 25 753                | 5 250                 | 20.4%                                  | 7 552                 | 29.3%                                  | 12 802                | 49.7%   | 3 230                 | 69.6%   |                                   |
| Transfers and grants  | 12 872                | 1 254                 | 9.7%                                   | 2 059                 | 16.0%                                  | 3 313                 | 25.7%   | 1 776                 | 18.2%   |                                   |
| Other expenditure   | 69 605                | 11 311                | 16.2%                                  | 11 612                | 16.7%                                  | 22 923                | 32.9%   | 9 302                 | 22.3%   | 24.8                              |
| Loss on disposal of PPE                                     | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | 1                     | -   | (100.09                           |
| Surplus/(Deficit)   | (73 025)              | 24 917                |  | 18 018                |  | 42 935                |   | 15 392                |   |                                   |
| Transfers recognised - capital                              | 77 765                |                       |  | 31 667                | 40.7%                                  | 31 667                | 40.7%   | -                     | -   | (100.09                           |
| Contributions recognised - capital                          |                       |                       |  |                       | -                                      |                       |   | -                     | -   |                                   |
| Contributed assets  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | 0                     | -   | (100.09                           |
| Surplus/(Deficit) after capital transfers and contributions | 4 740                 | 24 917                |  | 49 685                |  | 74 602                |   | 15 392                |   |                                   |
| Taxation  | -                     |                       | -                                      |                       | -                                      |                       |   | -                     |   | -                                 |
| Surplus/(Deficit) after taxation                            | 4 740                 | 24 917                |  | 49 685                |  | 74 602                |   | 15 392                |   |                                   |
| Attributable to minorities                                  | -                     | -                     |  | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) attributable to municipality              | 4 740                 | 24 917                |  | 49 685                |  | 74 602                |   | 15 392                |   |                                   |
| Share of surplus/ (deficit) of associate                    | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) for the year                              | 4 740                 | 24 917                |  | 49 685                |  | 74 602                |   | 15 392                |   |                                   |

|   |                       |                       |  | 2014/15               |  |                       |   | 201                   | 3/14  |                                |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|--------------------------------|
|   | Budget                | First 0               | Quarter                                | Second                | l Quarter                              | Year                  | to Date   | Second                | l Quarter   |                                |
| R thousands                                 | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14<br>Q2 of 2014/15 |
| Capital Revenue and Expenditure             |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Source of Finance                           | 92 260                | 15 242                | 16.5%                                  | 21 351                | 23.1%                                  | 36 593                | 39.7%   | 21 349                | 27.7%   |                                |
| National Government                         | 77 765                | 13 334                | 17.1%                                  | 21 095                | 27.1%                                  | 34 429                | 44.3%   | 21 115                | 42.0%   | (.1%                           |
| Provincial Government                       | 77 703                | 15 354                | 17.170                                 | 21073                 | 27.170                                 | 34 427                | 44.570  | 21113                 | 42.070  | (.17                           |
| District Municipality                       |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Other transfers and grants                  |                       |                       |  |                       | _                                      |                       |   |                       |   |                                |
| Transfers recognised - capital              | 77 765                | 13 334                | 17.1%                                  | 21 095                | 27.1%                                  | 34 429                | 44.3%   | 21 115                | 30.4%   | (.19                           |
| Borrowing                                   |                       |                       |  |                       | -                                      |                       |   |                       | -   |                                |
| Internally generated funds                  | 14 495                | 1 908                 | 13.2%                                  | 257                   | 1.8%                                   | 2 164                 | 14.9%   | 234                   | 7.7%  | 9.8                            |
| Public contributions and donations          |                       | -                     | -                                      |                       | -                                      |                       | -   |                       |   | -                              |
| Capital Expenditure Standard Classification | 92 260                | 15 242                | 16.5%                                  | 21 351                | 23.1%                                  | 36 593                | 39.7%   | 21 349                | 27.7%   |                                |
| Governance and Administration               | 2 957                 | 804                   | 27.2%                                  | 257                   | 8.7%                                   | 1 060                 | 35.9%   | 161                   | 26.7%   | 59.4                           |
| Executive & Council                         |                       | 167                   | -                                      | -                     | -                                      | 167                   | -   | 11                    | -   | (100.0                         |
| Budget & Treasury Office                    | 1 757                 | 282                   | 16.0%                                  | -                     | -                                      | 282                   | 16.0%   | 122                   | 50.1%   | (100.0                         |
| Corporate Services                          | 1 200                 | 355                   | 29.6%                                  | 257                   | 21.4%                                  | 612                   | 51.0%   | 29                    | 24.2%   | 792.2                          |
| Community and Public Safety                 | 1 823                 | -                     | -                                      | -                     | -                                      |                       | -   |                       | 1.4%  | -                              |
| Community & Social Services                 |                       | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                              |
| Sport And Recreation                        | 223                   | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                              |
| Public Safety                               | 1 600                 | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | 1.4%  | -                              |
| Housing                                     |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                              |
| Health                                      | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                              |
| Economic and Environmental Services         | 29 424                | 10 210                | 34.7%                                  | 4 054                 | 13.8%                                  | 14 265                | 48.5%   | 5 971                 | 23.2%   | (32.19                         |
| Planning and Development                    | 1 280                 | 211                   | 16.5%                                  | -                     | -                                      | 211                   | 16.5%   | -                     | -   | -                              |
| Road Transport                              | 28 144                | 9 999                 | 35.5%                                  | 4 054                 | 14.4%                                  | 14 054                | 49.9%   | 5 971                 | 23.2%   | (32.1                          |
| Environmental Protection                    | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                              |
| Trading Services                            | 57 596                | 4 213                 | 7.3%                                   | 17 040                | 29.6%                                  | 21 253                |   | 15 216                | 30.8%   | 12.0                           |
| Electricity                                 | 7 475                 | 833                   | 11.1%                                  | 467                   | 6.2%                                   | 1 300                 | 17.4%   | 3 540                 |   | (86.8                          |
| Water                                       | 37 663                | 3 380                 | 9.0%                                   | 9 598                 | 25.5%                                  | 12 978                | 34.5%   | 9 489                 | 40.1%   | 1.3                            |
| Waste Water Management                      | 12 258                | -                     | -                                      | 6 975                 | 56.9%                                  | 6 975                 | 56.9%   | 2 187                 | 13.7%   | 218.                           |
| Waste Management                            | 200                   |                       |  | -                     | -                                      | 1                     |   | -                     | -   |                                |
| Other                                       | 460                   | 15                    | 3.2%                                   | -                     | -                                      | 15                    | 3.2%  | -                     | -   |                                |

|  |                       |                       |  | 2014/15               |  |                       |                                      | 201                   | 3/14  |                                |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|--------------------------------------|-----------------------|---|--------------------------------|
|  | Budget                | First (               | Quarter                                | Second                | l Quarter                              | Year                  | to Date                              | Second                | l Quarter   |                                |
|  | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14<br>Q2 of 2014/15 |
| R thousands                                    |                       |                       |  |                       |  |                       | appropriation                        |                       | арргорпацоп   |                                |
| Cash Flow from Operating Activities            |                       |                       |  |                       |  |                       |                                      |                       |   |                                |
| Receipts                                       | 367 558               | 88 372                | 24.0%                                  | 132 473               | 36.0%                                  | 220 845               | 60.1%                                | 100 961               | 68.6%   | 31.2                           |
| Ratepayers and other                           | 154 241               | 33 116                | 21.5%                                  | 51 453                | 33.4%                                  | 84 568                | 54.8%                                | 36 818                | 71.8%   | 39.8                           |
| Government - operating                         | 132 752               | 54 101                | 40.8%                                  | 43 339                | 32.6%                                  | 97 440                | 73.4%                                | 36 393                | 74.5%   | 19.                            |
| Government - capital                           | 77 765                | -                     |  | 34 967                | 45.0%                                  | 34 967                | 45.0%                                | 26 873                | 53.0%   | 30.                            |
| Interest                                       | 2 800                 | 1 155                 | 41.3%                                  | 2 714                 | 96.9%                                  | 3 869                 | 138.2%                               | 878                   | 71.9%   | 209.2                          |
| Dividends                                      |                       | -                     |  |                       | -                                      |                       | -                                    |                       | -   | -                              |
| Payments                                       | (321 230)             | (63 354)              | 19.7%                                  | (79 524)              | 24.8%                                  | (142 877)             | 44.5%                                | (77 619)              | 50.5%   | 2.5                            |
| Suppliers and employees                        | (307 429)             | (62 100)              | 20.2%                                  | (77 264)              | 25.1%                                  | (139 364)             |                                      | (75 843)              | 53.1%   | 1.5                            |
| Finance charges                                | (929)                 |                       |  | (201)                 | 21.6%                                  | (201)                 | 21.6%                                |                       | -   | (100.0                         |
| Transfers and grants                           | (12 872)              | (1 254)               | 9.7%                                   | (2 059)               | 16.0%                                  | (3 313)               | 25.7%                                | (1 776)               | 18.2%   | 16.0                           |
| Net Cash from/(used) Operating Activities      | 46 328                | 25 018                | 54.0%                                  | 52 949                | 114.3%                                 | 77 968                | 168.3%                               | 23 342                | 5 718.2%  | 126.8                          |
| Cash Flow from Investing Activities            |                       |                       |  |                       |  |                       |                                      |                       |   |                                |
| Receipts                                       | 2 810                 |                       | -                                      | 36                    | 1.3%                                   | 36                    | 1.3%                                 | 259                   | -   | (86.19                         |
| Proceeds on disposal of PPE                    | 2 810                 |                       |  | 36                    | 1.3%                                   | 36                    | 1.3%                                 | 259                   | -   | (86.1                          |
| Decrease in non-current debtors                |                       |                       |  |                       | -                                      |                       | -                                    |                       | -   |                                |
| Decrease in other non-current receivables      |                       |                       |  |                       | -                                      |                       | -                                    |                       | -   | -                              |
| Decrease (increase) in non-current investments | -                     | -                     | -                                      | -                     | -                                      | -                     | -                                    | -                     | -   |                                |
| Payments                                       | (88 622)              | (15 242)              | 17.2%                                  | (21 351)              | 24.1%                                  | (36 593)              | 41.3%                                | (21 349)              | 37.8%   | -                              |
| Capital assets                                 | (88 622)              | (15 242)              | 17.2%                                  | (21 351)              | 24.1%                                  | (36 593)              | 41.3%                                | (21 349)              | 37.8%   |                                |
| Net Cash from/(used) Investing Activities      | (85 812)              | (15 242)              | 17.8%                                  | (21 315)              | 24.8%                                  | (36 557)              | 42.6%                                | (21 089)              | 37.5%   | 1.1                            |
| Cash Flow from Financing Activities            |                       |                       |  |                       |  |                       |                                      |                       |   |                                |
| Receipts                                       |                       | -                     | -                                      | -                     |  |                       | -                                    | -                     | -   | -                              |
| Short term loans                               | -                     | -                     | -                                      | -                     | -                                      | -                     | -                                    | -                     | -   |                                |
| Borrowing long term/refinancing                | -                     | -                     | -                                      | -                     | -                                      | -                     | -                                    | -                     | -   |                                |
| Increase (decrease) in consumer deposits       | -                     | -                     | -                                      | -                     | -                                      | -                     | -                                    | -                     | -   |                                |
| Payments                                       | -                     | -                     |  | -                     | -                                      |                       |                                      | -                     |   | -                              |
| Repayment of borrowing                         | -                     | -                     | -                                      | -                     | -                                      |                       | -                                    | -                     | -   | -                              |
| Net Cash from/(used) Financing Activities      | -                     | -                     | -                                      | -                     | -                                      | -                     | -                                    | -                     | -   |                                |
| Net Increase/(Decrease) in cash held           | (39 484)              | 9 777                 | (24.8%)                                | 31 634                | (80.1%)                                | 41 411                | (104.9%)                             | 2 253                 | (33.4%)   | 1 304.1                        |
| Cash/cash equivalents at the year begin:       | 42 697                | 3 017                 | 7.1%                                   | 12 794                | 30.0%                                  | 3 017                 | 7.1%                                 | 23 664                | 1.3%  | (45.9                          |
| Cash/cash equivalents at the year end:         | 3 213                 | 12 794                | 398.3%                                 | 44 428                | 1 382.9%                               | 44 428                | 1 382.9%                             | 25 917                | 292.2%  | 71.4                           |
|  | 1                     | ľ                     | 1                                      | ı                     | 1                                      |                       | 1                                    | ı                     | 1   | 1                              |

Part 4: Debtor Age Analysis

|   | 0 - 30 | Days   | 31 - 60 Days |         | 61 - 90 Days |          | Over 90 Days |        | Total   |        |        | its Written Off to | Impairment -<br>Counci |   |
|---|--------|--------|--------------|---------|--------------|----------|--------------|--------|---------|--------|--------|--------------------|------------------------|---|
| R thousands   | Amount | %      | Amount       | %       | Amount       | %        | Amount       | %      | Amount  | %      | Amount | %                  | Amount                 | % |
| Debtors Age Analysis By Income Source                                     |        |        |              |         |              |          |              |        |         |        |        |                    |                        |   |
| Trade and Other Receivables from Exchange Transactions - Water            | 516    | 2.6%   | 613          | 3.1%    | 586          | 3.0%     | 17 974       | 91.3%  | 19 689  | 13.6%  | -      | -                  | -                      | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 1 694  | 10.3%  | 1 473        | 8.9%    | 1 080        | 6.5%     | 12 271       | 74.3%  | 16 518  | 11.4%  | -      | -                  | -                      | - |
| Receivables from Non-exchange Transactions - Property Rates               | 2 566  | 7.5%   | 1 774        | 5.2%    | 1 581        | 4.6%     | 28 291       | 82.7%  | 34 212  | 23.6%  | -      | -                  |                        |   |
| Receivables from Exchange Transactions - Waste Water Management           | 483    | 3.2%   | 409          | 2.7%    | 376          | 2.5%     | 13 750       | 91.6%  | 15 018  | 10.4%  | -      | -                  |                        |   |
| Receivables from Exchange Transactions - Waste Management                 | 663    | 2.6%   | 587          | 2.3%    | 560          | 2.2%     | 23 916       | 93.0%  | 25 726  | 17.7%  | -      | -                  |                        |   |
| Receivables from Exchange Transactions - Property Rental Debtors          | 45     | 3.2%   | 36           | 2.6%    | 129          | 9.3%     | 1 182        | 84.9%  | 1 393   | 1.0%   | -      | -                  |                        |   |
| Interest on Arrear Debtor Accounts  | 5      | 7.8%   | 3            | 4.4%    | 5            | 7.8%     | 55           | 80.0%  | 69      |        | -      | -                  | -                      | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -      | -      | -            | -       | -            | -        | -            | -      | -       | -      | -      | -                  | -                      | - |
| Other   | 2 567  | 7.9%   | 1 950        | 6.0%    | 570          | 1.8%     | 27 238       | 84.3%  | 32 324  | 22.3%  | -      | -                  | -                      | - |
| Total By Income Source  | 8 540  | 5.9%   | 6 844        | 4.7%    | 4 888        | 3.4%     | 124 677      | 86.0%  | 144 949 | 100.0% | -      | -                  |                        | - |
| Debtors Age Analysis By Customer Group                                    |        |        |              |         |              |          |              |        |         |        |        |                    |                        |   |
| Organs of State   | 449    | 172.5% | (55)         | (21.1%) | (1 105)      | (424.6%) | 971          | 373.2% | 260     | .2%    | -      | -                  | -                      | - |
| Commercial  | 2 514  | 15.7%  | 1 973        | 12.3%   | 1 524        | 9.5%     | 9 992        | 62.4%  | 16 003  | 11.0%  | -      | -                  | -                      | - |
| Households  | 4 529  | 4.2%   | 3 948        | 3.7%    | 3 707        | 3.5%     | 94 403       | 88.6%  | 106 587 | 73.5%  | -      | -                  | -                      | - |
| Other   | 1 048  | 4.7%   | 978          | 4.4%    | 763          | 3.5%     | 19 310       | 87.4%  | 22 099  | 15.2%  | -      | -                  | -                      | - |
| Total By Customer Group   | 8 540  | 5.9%   | 6 844        | 4.7%    | 4 888        | 3.4%     | 124 677      | 86.0%  | 144 949 | 100.0% |        | -                  |                        |   |

Part 5: Creditor Age Analysis

|                         | 0 - 30 Days 31 - 60 Days 61 - 90 Days |        |        |       | 0 Days | Over 9 | 0 Days | Total |        |        |
|-------------------------|---------------------------------------|--------|--------|-------|--------|--------|--------|-------|--------|--------|
| R thousands             | Amount                                | %      | Amount | %     | Amount | %      | Amount | %     | Amount | %      |
| Creditor Age Analysis   |                                       |        |        |       |        |        |        |       |        |        |
| Bulk Electricity        | 5 953                                 | 12.2%  | 6 270  | 12.9% | 6 325  | 13.0%  | 30 185 | 61.9% | 48 733 | 71.99  |
| Bulk Water              | 10 579                                | 100.0% | -      | -     | -      | -      |        | -     | 10 579 | 15.69  |
| PAYE deductions         | 1 227                                 | 100.0% | -      | -     | -      | -      |        | -     | 1 227  | 1.89   |
| VAT (output less input) | -                                     | -      | -      | -     | -      | -      |        | -     | -      | -      |
| Pensions / Retirement   | 1 618                                 | 100.0% | -      | -     | -      | -      | -      | -     | 1 618  | 2.49   |
| Loan repayments         | -                                     | -      | -      | -     | -      | -      |        | -     | -      | -      |
| Trade Creditors         | 2 686                                 | 100.0% | -      | -     | -      | -      |        | -     | 2 686  | 4.09   |
| Auditor-General         | 539                                   | 39.8%  | 816    | 60.2% | -      | -      |        | -     | 1 355  | 2.09   |
| Other                   | 1 621                                 | 100.0% | -      | -     | -      | -      | -      | -     | 1 621  | 2.49   |
| Total                   | 24 224                                | 35.7%  | 7 086  | 10.4% | 6 325  | 9.3%   | 30 185 | 44.5% | 67 820 | 100.0% |

Contact Details

| Municipal Manager | Mr Absy mahlangu  | 017 826 8101 |
|-------------------|-------------------|--------------|
| Financial Manager | Mr Steven Thobela | 017 826 8157 |

Source Local Government Database

# MPUMALANGA: PIXLEY KA SEME (MP) (MP304) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

| Tarri. Operating Revenue and Experiantic                    |                       |                       |  | 2014/15               |  |                       |   | 201                   |   |                                  |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|   | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year                  | to Date   | Second                | I Quarter   |                                  |
| R thousands   | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 t<br>Q2 of 2014/15 |
| Operating Revenue and Expenditure                           |                       |                       |  |                       |  |                       |   |                       |   |                                  |
|   | 235 687               | 27 667                | 11.7%                                  | 75 149                | 31.9%                                  | 102 816               | 43.6%   | 62 029                | 66.6%   | 21.29                            |
| Operating Revenue   |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Property rates  | 33 000                | 13 205                | 40.0%                                  | 4 450                 | 13.5%                                  | 17 656                | 53.5%   | 5 713                 | 63.4%   | (22.19                           |
| Property rates - penalties and collection charges           |                       |                       |  |                       |  |                       |   |                       |   | -                                |
| Service charges - electricity revenue                       | 48 487                | 6 570                 | 13.5%                                  | 11 124                | 22.9%                                  | 17 694                | 36.5%   | 11 180                | 60.5%   | (.59                             |
| Service charges - water revenue                             | 14 776                | 3 856                 | 26.1%                                  | 10 664                | 72.2%                                  | 14 521                | 98.3%   | 2 969                 | 74.0%   | 259.1                            |
| Service charges - sanitation revenue                        | 11 742                | 1 981                 | 16.9%                                  | 2 975                 | 25.3%                                  | 4 956                 | 42.2%   | 2 773                 | 50.6%   | 7.3                              |
| Service charges - refuse revenue                            | 8 025                 | 1 149                 | 14.3%                                  | 1 743                 | 21.7%                                  | 2 892                 | 36.0%   | 2 793                 | 89.3%   | (37.69                           |
| Service charges - other                                     |                       |                       |  | 1                     | -                                      |                       |   | 1.                    |   | -                                |
| Rental of facilities and equipment                          | 472                   | 3                     | .6%                                    | 6                     | 1.3%                                   | 9                     | 1.9%  | 10                    | 4.1%  | (41.09                           |
| Interest earned - external investments                      | 1 605                 | 256                   | 15.9%                                  | 886                   | 55.2%                                  | 1 142                 | 71.2%   | 666                   | 39.8%   | 33.1                             |
| Interest earned - outstanding debtors                       | 13 846                | -                     | -                                      | 4 521                 | 32.7%                                  | 4 521                 | 32.7%   | 3 319                 | 58.5%   | 36.2                             |
| Dividends received  |                       | -                     |  | 1.                    |  |                       |   |                       |   |                                  |
| Fines   | 176                   | 14                    | 7.7%                                   | 74                    | 41.8%                                  | 87                    | 49.5%   | 45                    | 52.1%   | 61.6                             |
| Licences and permits  | 0                     | -                     | -                                      | 1 443                 | 629 939.7%                             | 1 443                 | 629 939.7%  |                       |   | (100.09                          |
| Agency services   | 6 422                 | (307)                 | (4.8%)                                 | 10                    | .2%                                    | (297)                 | (4.6%)  | 5 008                 | 286.2%  | (99.89                           |
| Transfers recognised - operational                          | 95 305                | 819                   | .9%                                    | 36 530                | 38.3%                                  | 37 349                | 39.2%   | 27 241                | 64.4%   | 34.1                             |
| Other own revenue Gains on disposal of PPE                  | 1 830                 | 117                   | 6.4%                                   | 723                   | 39.5%                                  | 840<br>4              | 45.9%   | 311                   | 48.4%   | 132.9                            |
| Operating Expenditure                                       | 335 061               | 24 938                | 7.4%                                   | 53 153                | 15.9%                                  | 78 091                | 23.3%   | 44 457                | 34.3%   | 19.69                            |
| Employee related costs                                      | 79 317                | 11 538                | 14.5%                                  | 17 435                | 22.0%                                  | 28 974                | 36.5%   | 16 527                | 47.3%   | 5.5                              |
| Remuneration of councillors                                 | 6 950                 | 861                   | 12.4%                                  | 1 130                 | 16.3%                                  | 1 991                 | 28.6%   | 1 428                 | 38.2%   | (20.99                           |
| Debt impairment   | 44 330                |                       | 12.170                                 | 13 029                | 29.4%                                  | 13 029                | 29.4%   | 393                   | 3.0%  | 3 219.2                          |
| Depreciation and asset impairment                           | 106 920               |                       | _                                      | 10 027                | 27.170                                 | 10 027                | 27.170  | -                     | -   | 0217.2                           |
| Finance charges   | 828                   |                       | _                                      |                       | _                                      |                       | _   | _                     | _   | -                                |
| Bulk purchases  | 38 412                | 5 148                 | 13.4%                                  | 9 145                 | 23.8%                                  | 14 293                | 37.2%   | 6 491                 | 32.3%   | 40.9                             |
| Other Materials   | 9 937                 | 1 642                 | 16.5%                                  | 1 408                 | 14.2%                                  | 3 051                 | 30.7%   |                       | -   | (100.09                          |
| Contracted services   | 7 657                 | 472                   | 6.2%                                   | 2 219                 | 29.0%                                  | 2 691                 | 35.1%   | 2 362                 | 42.3%   | (6.19                            |
| Transfers and grants  | 3 331                 | 442                   | 13.3%                                  | 923                   | 27.7%                                  | 1 365                 | 41.0%   | 3 221                 | 22.5%   | (71.39                           |
| Other expenditure   | 37 379                | 4 834                 | 12.9%                                  | 7 864                 | 21.0%                                  | 12 698                | 34.0%   | 14 035                | 48.9%   | (44.09                           |
| Loss on disposal of PPE                                     | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit)   | (99 374)              | 2 729                 |  | 21 996                |  | 24 724                |   | 17 571                |   |                                  |
| Transfers recognised - capital                              | 28 220                | -                     | -                                      | -                     | -                                      | -                     | -   | 7 170                 | 40.4%   | (100.09                          |
| Contributions recognised - capital                          | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Contributed assets  | 500                   | -                     | -                                      | -                     | -                                      | -                     |   | -                     |   | -                                |
| Surplus/(Deficit) after capital transfers and contributions | (70 654)              | 2 729                 |  | 21 996                |  | 24 724                |   | 24 741                |   |                                  |
| Taxation  | -                     |                       | -                                      |                       | -                                      |                       |   | -                     | -   | -                                |
| Surplus/(Deficit) after taxation                            | (70 654)              | 2 729                 |  | 21 996                |  | 24 724                |   | 24 741                |   |                                  |
| Attributable to minorities                                  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) attributable to municipality              | (70 654)              | 2 729                 |  | 21 996                |  | 24 724                |   | 24 741                |   |                                  |
| Share of surplus/ (deficit) of associate                    | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) for the year                              | (70 654)              | 2 729                 |  | 21 996                |  | 24 724                |   | 24 741                |   |                                  |

|   |                       |                       |  | 2014/15               |  |                       |   | 201                   | 3/14  |                               |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-------------------------------|
|   | Budget                | First 0               | Quarter                                | Second                | l Quarter                              | Year                  | to Date   | Second                | Quarter   |                               |
| R thousands                                 | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14<br>Q2 of 2014/1 |
| Capital Revenue and Expenditure             |                       |                       |  |                       |  |                       |   |                       |   |                               |
| Source of Finance                           | 28 720                | _                     | _                                      | _                     | _                                      | _                     | _   | 7 170                 | 31.9%   | (100.0                        |
| National Government                         | 28 220                | -                     |  | _                     |  | _                     | _   | 7 170                 | 31.9%   | (100.0                        |
| Provincial Government                       | 20 220                |                       |  |                       |  |                       |   | 7 170                 | 31.9%   | (100.0                        |
| District Municipality                       |                       |                       |  |                       |  |                       |   |                       |   |                               |
| Other transfers and grants                  |                       |                       |  |                       |  |                       |   |                       |   |                               |
| Transfers recognised - capital              | 28 220                |                       |  |                       |  |                       |   | 7 170                 | 31.9%   | (100.0                        |
| Borrowing                                   | 20 220                |                       |  |                       | -                                      |                       |   | 7 170                 | 31.976  | (100.0                        |
| Internally generated funds                  | 500                   |                       |  |                       |  |                       |   |                       |   |                               |
| Public contributions and donations          | 300                   |                       |  |                       |  |                       |   |                       |   |                               |
|   |                       | -                     |  |                       | -                                      | _                     |   |                       |   |                               |
| Capital Expenditure Standard Classification | 28 720                | -                     | -                                      | -                     | -                                      | -                     | -   | 7 170                 | 31.9%   | (100.                         |
| Governance and Administration               | 500                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                               |
| Executive & Council                         | 500                   |                       | -                                      | -                     | -                                      | -                     |   | -                     | -   |                               |
| Budget & Treasury Office                    | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                               |
| Corporate Services                          | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                               |
| Community and Public Safety                 | 4 200                 | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                               |
| Community & Social Services                 | 2 700                 | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                               |
| Sport And Recreation                        | 1 500                 | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                               |
| Public Safety                               | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                               |
| Housing                                     | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                               |
| Health                                      | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                               |
| Economic and Environmental Services         | 4 495                 | -                     | -                                      | -                     | -                                      | -                     | -   | 26                    | -   | (100.                         |
| Planning and Development                    | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                               |
| Road Transport                              | 4 495                 | -                     | -                                      | -                     | -                                      | -                     | -   | 26                    | -   | (100.                         |
| Environmental Protection                    | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                               |
| Trading Services                            | 19 525                | -                     | -                                      | -                     | -                                      | -                     | -   | 7 144                 | 30.8%   | (100.                         |
| Electricity                                 | 4 300                 | -                     | -                                      | -                     | -                                      | -                     | -   | 899                   | 26.3%   | (100.                         |
| Water                                       | 5 750                 | -                     | -                                      | -                     | -                                      | -                     | -   | 3 499                 | 38.7%   | (100                          |
| Waste Water Management                      | 9 475                 | -                     | -                                      | -                     |  | -                     | -   | 2 746                 | 26.4%   | (100                          |
| Waste Management                            | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                               |
| Other                                       | -                     |                       |  | -                     | -                                      |                       |   |                       | -   |                               |

| R Housands  |   |           |          |         | 2014/15  |         |          |                             | 201      |                             |                                |
|--|---|-----------|----------|---------|----------|---------|----------|-----------------------------|----------|-----------------------------|--------------------------------|
| R Housands  |   | Budget    | First 0  | Quarter | Second   | Quarter | Year     | o Date                      | Second   | Quarter                     |                                |
| Receipts 197.382 59.297 30.0% 30.522 15.5% 89.819 45.5% 73.558 78.6% (68.81) Relappyers and other 58.46% 12.100 20.7% 10.06 11.7% 39.837 41.8% 29.902 10.42% (51.1% 10.66 11.7% 39.837 41.8% 29.902 10.42% (51.1% 10.66 11.7% 39.837 41.8% 29.902 10.42% (51.1% 10.66 11.7% 39.837 41.8% 29.902 10.42% (51.7% 10.66 11.7% 39.837 41.8% 29.902 10.42% (51.7% 10.66 11.7% 39.837 41.8% 29.902 10.42% (51.7% 10.66 11.7% 39.837 41.8% 29.902 10.42% (51.7% 10.66 11.7% 39.837 41.8% 29.902 10.42% (51.7% 10.66 11.7% 39.837 41.8% 29.902 10.42% (51.7% 10.66 11.7% 39.837 41.8% 29.902 10.42% (51.7% 10.66 11.7% 39.837 41.8% 29.902 10.42% (51.7% 10.66 11.7% 39.837 41.8% 29.902 10.42% (51.7% 10.66 11.7% 10.66 11.7% 39.837 41.8% 29.902 10.42% (51.7% 10.66 11.7% 10.66 11.7% 10.66 11.7% 39.83 10.66 11.7% 10.6 |   |           |          | Main    |          | Main    |          | Expenditure as<br>% of main |          | Expenditure as<br>% of main | Q2 of 2013/14<br>Q2 of 2014/15 |
| Receipts 197 382 59 297 30.0% 30 522 15.5% 89 819 45.5% 73 558 78.6% (S8.1 Ratepsyes and other 58.46 12 100 20 7% 15 011 2.5.8% 27 141 46.5% 30 802 10 42.5% (57.1 6.5% 6.5% 6.5% 6.5% 6.5% 6.5% 6.5% 6.5%   | R thousands                               |           |          |         |          |         |          | арргорпацоп                 |          | арргорпацоп                 |                                |
| Ratepayers and other   | Cash Flow from Operating Activities       |           |          |         |          |         |          |                             |          |                             |                                |
| Government - capital 95 305 88 771 40.7% 1066 1.1% 39 837 41.8% 24 42 61.7% 0.05 Government - capital 22 22 81.70 29 0.0% 13.054 46.3% 21 224 75.2% 13.829 57.8% (5.5 Interest 15.45) 256 1.7% 13.61 8.8% 10.66 10.5% 3.9% 277.2% (5.5 Interest 15.45) 256 1.7% 13.61 8.8% 10.66 10.5% 3.9% 277.2% (5.5 Interest 15.45) 256 1.7% 13.61 8.8% 10.66 10.5% 3.9% 277.2% (5.5 Interest 15.45) 256 1.7% 13.61 8.8% 10.66 10.5% 3.9% 277.2% (5.5 Interest 15.45) 256 1.7% 13.61 8.8% 10.66 10.5% 3.9% 277.2% (5.5 Interest 15.45) 256 1.7% 13.61 8.8% 10.66 10.5% 3.9% 277.2% (5.5 Interest 15.45) 256 1.7% 13.61 8.8% 10.66 10.5% 3.9% 277.2% (5.5 Interest 15.45) 256 1.7% 13.61 8.8% 10.66 10.5% 3.9% 277.2% (5.5 Interest 15.45) 256 1.7% 13.61 8.8% 10.66 10.5% 3.9% 277.2% (5.5 Interest 15.45) 256 1.7% 13.61 8.8% 10.66 10.5% 3.9% 277.2% (5.5 Interest 15.45) 25.5% (5.5 Interest 15.45) | Receipts                                  | 197 382   | 59 297   | 30.0%   | 30 522   | 15.5%   | 89 819   | 45.5%                       | 73 558   | 78.6%                       | (58.59                         |
| Government - capital interest 15 e61 256 17% 13 064 46.3% 21 224 57.2% 13 029 57.8% (5.5% interest 15 e61 256 17% 13 61 8.8% 16 16 10.5% 3.965 27.2% (65.5% interest 15 e61) 256 17% 13 61 8.8% 16 16 10.5% 3.965 27.2% (65.5% interest 15 e61) 256 17% 13 61 8.8% 16 16 10.5% 3.965 27.2% (65.5% interest 15 e61) 256 17% 13 61 8.8% 16 16 10.5% 3.965 27.2% (65.5%) (65.5%) (65.5%) (77.2% interest 15 e61) 256 17% 13 61 8.8% 16 16 10.5% 3.965 27.2% (65.5%) (77.2% interest 16 e71) 21.8% (77.2%  | Ratepayers and other                      | 58 406    | 12 100   | 20.7%   | 15 041   | 25.8%   | 27 141   | 46.5%                       | 30 802   | 104.2%                      | (51.25                         |
| Interest   15 451   256   1.7%   1361   8.8%   1616   10.5%   3.985   297.2%   (65.    1.0%   | Government - operating                    | 95 305    | 38 771   | 40.7%   | 1 066    | 1.1%    | 39 837   | 41.8%                       | 24 942   | 61.7%                       | (95.7                          |
| District   | Government - capital                      | 28 220    | 8 170    | 29.0%   | 13 054   | 46.3%   | 21 224   | 75.2%                       | 13 829   | 57.8%                       | (5.6                           |
| District   | Interest                                  | 15 451    | 256      | 1.7%    | 1 361    | 8.8%    | 1 616    | 10.5%                       | 3 985    | 297.2%                      | (65.99                         |
| Supplies and employees   | Dividends                                 | -         |          |         | _        | _       | -        | _                           | _        | _                           |                                |
| Supplies and employees   | Payments                                  | (183 811) | (38 106) | 20.7%   | (40 040) | 21.8%   | (78 146) | 42.5%                       | (43 886) | 41.1%                       | (8.89                          |
| Finance charges (828) (829) (932) 27.7% (932) 28.0% (3.043) 16.2% (69.12%) (132: Cash from fuvesting Activities (3.331) (8) 2% (95.18) (70.1%) 11 673 86.0% 29.672 (691.2%) (132: Cash Flow from Investing Activities (80.1%) (132: Cash Flow from Investing Activities (95.1%) (132: Cash Flow from Investing Activities (132: Cash Flow from Flow from Current revealables (132: Cash Flow from  |   |           |          |         |          |         |          |                             |          |                             | (4.2                           |
| Net Cash from/(used) Operating Activities  Receipts  Receipts  Card Flow from Investing Activities  Receipts  Card Flow from Investing Activities  Receipts  Card Flow from Investing Activities  Card Flow from Investing Activities  Receipts  Card Flow from Investing Activities  Card Flow from Investing Activities  Card Flow from Financing Activities  Receipts  Card Flow from Financing Activities  Card Flow from Financing Flow Flow Flow Flow Flow Flow Flow Flow  |   | (828)     |          |         |          |         |          | _                           | -        | _                           | ` .                            |
| Net Cash from/(used) Operating Activities  Receipts  Receipts  Card Flow from Investing Activities  Receipts  Card Flow from Investing Activities  Receipts  Card Flow from Investing Activities  Card Flow from Investing Activities  Receipts  Card Flow from Investing Activities  Card Flow from Investing Activities  Card Flow from Financing Activities  Receipts  Card Flow from Financing Activities  Card Flow from Financing Flow Flow Flow Flow Flow Flow Flow Flow  | Transfers and grants                      | (3 331)   | (8)      | .2%     | (923)    | 27.7%   | (932)    | 28.0%                       | (3 043)  | 16.2%                       | (69.7                          |
| Receipts   | Net Cash from/(used) Operating Activities |           |          |         | (9 518)  | (70.1%) |          | 86.0%                       |          | (691.2%)                    | (132.19                        |
| Receipts   | Cash Flow from Investing Activities       |           |          |         |          |         |          |                             |          |                             |                                |
| Proceeds on disposal of PPE Decrease in non-current deblors Decrease (increase) in non-current receivables Decrease (increase) in non-current investments  (27 459) (591) 2.2% (197) .7% (788) 2.9% (7170) 27.6% (97.2%) ( |   |           |          |         |          |         |          |                             |          |                             |                                |
| Decrease in non-current releables Decrease in other non-current releables Decrease in  |   |           |          | _       |          | _       |          |                             |          |                             |                                |
| Decrease in other non-current receivables  Decrease (increase) in non-current receivables  (27 459) (591) 2.2% (197) .7% (788) 2.9% (7170) 27.6% (97).  Capital assets  (27 459) (591) 2.2% (197) .7% (788) 2.9% (7170) 27.6% (97).  Cash Flow from Financing Activities  Cash Flow from Financing Activities  Receipts  Short term loans  Borrowing long term/refinancing   |   |           |          |         |          |         |          |                             |          |                             |                                |
| Decrease (increase) in non-current investments  2  |   |           |          |         |          |         |          |                             |          |                             |                                |
| Payments   (27 459)   (591)   2.2%   (197)   7%   (788)   2.9%   (170)   27.6%   (97.    Capital assets   (17459)   (591)   2.2%   (197)   7%   (788)   2.9%   (170)   27.6%   (97.    Capital assets   (17459)   (591)   2.2%   (197)   .7%   (788)   2.9%   (170)   27.6%   (97.    Capital assets   (17459)   (170)   2.2%   (197)   .7%   (788)   2.9%   (170)   2.7.6%   (97.    Capital assets   (17459)   (1745   |   |           |          |         |          |         |          |                             |          |                             |                                |
| Capital assets (27 459) (591) 2.2% (197) 7% (788) 2.9% (7 170) 27.6% (97. Vet Cash From/(used) Investing Activities (27 459) (591) 2.2% (197) 7% (788) 2.9% (7 170) 27.6% (97. Vet Cash From from financing Activities  Receipts  Receipts   |   | (27.450)  | (E01)    | 2 20/   | (107)    | 70/     | (700)    | 2.00/                       | (7.170)  | 27.49/                      | (07.20                         |
| Net Cash from/(used) Investing Activities (27 459) (591) 2.2% (197) 7% (788) 2.9% (7 170) 27.6% (97.2 ash Flow from Financing Activities  Receipts Short term learns Berrowing long term/refinancing Invesses (discresse) in consumer deposits Payments Repayment of borrowing Payment of  |   |           |          |         |          |         |          |                             |          |                             | (97.3                          |
| Receipts   | Net Cash from/(used) Investing Activities |           |          |         |          |         |          |                             |          |                             | (97.3                          |
| Receipts   | Cash Flow from Financing Activities       |           |          |         |          |         |          |                             |          |                             |                                |
| Short tem learns   |   |           |          |         |          |         |          |                             |          |                             |                                |
| Berrowing long term/refinancing  |   |           | -        |         |          | -       |          |                             |          |                             |                                |
| Increase (facrease) in consumer disposits Payments Replyment of borrowing Well Cash from/(Lised) Financing Activities  Vel Cash from/(Lised) Financing Activities  Vel Cash from/(Lised) Financing Activities  Vel Cash cash equivalents at the year begin:  3017/ 46599 151.6% 67.199 218.6% 46.599 151.6% 43.429 17.5% 54  |   |           |          | -       | -        | -       |          | -                           |          | -                           | -                              |
| Payments Repayment of borrowing Velt Cash from/(used) Financing Activities  Velt Increase/(Decrease) In cash held (13 888) 20 600 (148.3%) (9 715) 70.0% 10 885 (78.4%) 22 502 (155.5%) (143.2 Cash/cash equivalents at the year begin: 30 147 46 599 151.6% 67 199 218.6% 46 599 151.6% 43 429 17.5% 54   |   |           |          | -       | -        | -       |          | -                           |          | -                           | -                              |
| Repayment of borrowing   |   |           |          | -       | -        | -       |          | -                           |          | -                           | -                              |
| Vet Cash from/(used) Financing Activities         -  |   |           |          |         |          | -       |          |                             |          |                             |                                |
| Vet Increase/(Decrease) in cash held         (13 888)         20 600         (148.3%)         (9 715)         70.0%         10 885         (78.4%)         22 502         (155.5%)         (143.2%)           Cash/cash equivalents at the year begin:         30 747         46 599         151.6%         67 199         218.6%         46 599         151.6%         43 429         17.5%         54  |   | -         |          |         | -        | -       |          |                             |          |                             |                                |
| Cash/cash equivalents at the year begin: 30.747 46.599 151.6% 67.199 218.6% 46.599 151.6% 43.429 17.5% 54  |   |           |          |         |          |         |          |                             |          |                             |                                |
|  |   |           |          | , ,     |          |         |          | , , , ,                     |          |                             |                                |
| Cashicash equivalents at the year end: 16 859 67 199 398.6% 57 484 341.0% 57 484 341.0% 65 931 946.7% (12.   | Cash/cash equivalents at the year begin:  | 30 747    | 46 599   | 151.6%  | 67 199   | 218.6%  | 46 599   | 151.6%                      | 43 429   | 17.5%                       | 54.                            |
|  | Cash/cash equivalents at the year end:    | 16 859    | 67 199   | 398.6%  | 57 484   | 341.0%  | 57 484   | 341.0%                      | 65 931   | 946.7%                      | (12.8                          |

Part 4: Debtor Age Analysis

|   | 0 - 30 | Days  | 31 - 60 Days |        | 61 - 90 Days |      | Over 90 Days |       | Total   |        |        | its Written Off to | Impairment -I<br>Council |      |
|---|--------|-------|--------------|--------|--------------|------|--------------|-------|---------|--------|--------|--------------------|--------------------------|------|
| R thousands   | Amount | %     | Amount       | %      | Amount       | %    | Amount       | %     | Amount  | %      | Amount | %                  | Amount                   | %    |
| Debtors Age Analysis By Income Source                                     |        |       |              |        |              |      |              |       |         |        |        |                    |                          |      |
| Trade and Other Receivables from Exchange Transactions - Water            | 2 050  | 3.9%  | 7 339        | 13.9%  | 1 329        | 2.5% | 41 893       | 79.6% | 52 612  | 23.8%  | -      | -                  | -                        |      |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 2 330  | 17.6% | 1 903        | 14.4%  | 845          | 6.4% | 8 169        | 61.7% | 13 248  | 6.0%   | -      | -                  | -                        |      |
| Receivables from Non-exchange Transactions - Property Rates               | 1 978  | 5.9%  | 1 662        | 5.0%   | 1 503        | 4.5% | 28 428       | 84.7% | 33 571  | 15.2%  |        | -                  |                          |      |
| Receivables from Exchange Transactions - Waste Water Management           | 912    | 3.2%  | 800          | 2.8%   | 720          | 2.5% | 26 390       | 91.6% | 28 822  | 13.1%  |        | -                  |                          |      |
| Receivables from Exchange Transactions - Waste Management                 | 540    | 3.7%  | 471          | 3.2%   | 429          | 2.9% | 13 249       | 90.2% | 14 688  | 6.7%   |        | -                  |                          |      |
| Receivables from Exchange Transactions - Property Rental Debtors          | -      |       | -            |        | -            | -    |              | -     | -       |        | -      | -                  |                          |      |
| Interest on Arrear Debtor Accounts  | 1 478  | 3.2%  | 1 431        | 3.1%   | 1 400        | 3.0% | 42 615       | 90.8% | 46 925  | 21.3%  |        | -                  |                          |      |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -      |       | -            |        | -            | -    |              | -     | -       |        | -      | -                  |                          |      |
| Other   | 983    | 3.2%  | (967)        | (3.1%) | 396          | 1.3% | 30 322       | 98.7% | 30 733  | 13.9%  | -      | -                  | -                        |      |
| Total By Income Source  | 10 271 | 4.7%  | 12 640       | 5.7%   | 6 622        | 3.0% | 191 066      | 86.6% | 220 599 | 100.0% | -      | -                  | -                        |      |
| Debtors Age Analysis By Customer Group                                    |        |       |              |        |              |      |              |       |         |        |        |                    |                          |      |
| Organs of State   | 339    | 3.5%  | 190          | 1.9%   | 175          | 1.8% | 9 128        | 92.8% | 9 832   | 4.5%   | -      | -                  | -                        |      |
| Commercial  | 424    | 3.4%  | 423          | 3.4%   | 384          | 3.1% | 11 187       | 90.1% | 12 418  | 5.6%   | -      | -                  | -                        |      |
| Households  | 8 527  | 4.7%  | 11 093       | 6.1%   | 5 574        | 3.1% | 157 431      | 86.2% | 182 626 | 82.8%  | -      | -                  | -                        |      |
| Other   | 981    | 6.2%  | 934          | 5.9%   | 488          | 3.1% | 13 320       | 84.7% | 15 724  | 7.1%   | -      | -                  | -                        | in . |
| Total By Customer Group   | 10 271 | 4.7%  | 12 640       | 5.7%   | 6 622        | 3.0% | 191 066      | 86.6% | 220 599 | 100.0% |        | -                  |                          |      |

Part 5: Creditor Age Analysis

|                         | 0 - 30 | Days | 31 - 60 Days |   | 61 - 9 | 0 Days | Over 9 | 0 Days | Total  |   |
|-------------------------|--------|------|--------------|---|--------|--------|--------|--------|--------|---|
| R thousands             | Amount | %    | Amount       | % | Amount | %      | Amount | %      | Amount | % |
| Creditor Age Analysis   |        |      |              |   |        |        |        |        |        |   |
| Bulk Electricity        | -      | -    | -            | - | -      | -      | -      | -      | -      |   |
| Bulk Water              | -      | -    | -            | - | -      | -      | -      | -      | -      |   |
| PAYE deductions         | -      | -    | -            | - | -      | -      | -      | -      | -      |   |
| VAT (output less input) | -      | -    | -            | - | -      | -      | -      | -      | -      |   |
| Pensions / Retirement   | -      | -    | -            | - | -      | -      | -      | -      | -      |   |
| Loan repayments         | -      | -    | -            | - | -      | -      | -      | -      | -      |   |
| Trade Creditors         | -      | -    | -            | - | -      | -      | -      | -      | -      |   |
| Auditor-General         | -      | -    | -            | - | -      | -      | -      | -      | -      |   |
| Other                   |        | -    | -            | - | -      | -      | -      | -      | -      |   |
| Total                   |        | -    | -            | - | -      | -      | -      | -      |        |   |

Contact Details

| Municipal Manager | Mr PB Malebye | 017 734 6101 |
|-------------------|---------------|--------------|
| Financial Manager | Mr ZT Shongwe | 017 734 6142 |

Source Local Government Database

# MPUMALANGA: LEKWA (MP305) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

| Tarri. Operating Revenue and Experience                     |                       |                       |  | 2014/15               |  |                       |   | 201                   |   |                                  |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|   | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year 1                | Date Second Quarter                                   |                       |   |                                  |
| R thousands   | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 t<br>Q2 of 2014/15 |
| Operating Revenue and Expenditure                           |                       |                       |  |                       |  |                       |   |                       |   |                                  |
|   | 400.047               | 404.004               | 0, 00,                                 | 00 500                | F 00/                                  | 450.000               | 20.404  | 440.005               | 40.50/  | (74.00/                          |
| Operating Revenue   | 490 216               | 131 391               | 26.8%                                  | 28 529                | 5.8%                                   | 159 920               | 32.6%   | 113 095               | 43.5%   | (74.8%                           |
| Property rates  | 52 600                | 13 117                | 24.9%                                  | 4 566                 | 8.7%                                   | 17 683                | 33.6%   | 9 612                 | 33.3%   | (52.5%                           |
| Property rates - penalties and collection charges           | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                                  |
| Service charges - electricity revenue                       | 227 984               | 50 545                | 22.2%                                  | 14 011                | 6.1%                                   | 64 556                | 28.3%   | 50 140                | 37.1%   | (72.19                           |
| Service charges - water revenue                             | 40 978                | 9 313                 | 22.7%                                  | 3 573                 | 8.7%                                   | 12 886                | 31.4%   | 10 187                | 41.5%   | (64.99                           |
| Service charges - sanitation revenue                        | 24 730                | 5 022                 | 20.3%                                  | 1 644                 | 6.6%                                   | 6 666                 | 27.0%   | 5 776                 | 41.8%   | (71.59                           |
| Service charges - refuse revenue                            | 13 861                | 3 646                 | 26.3%                                  | 1 149                 | 8.3%                                   | 4 795                 | 34.6%   | 2 864                 | 32.9%   | (59.99                           |
| Service charges - other                                     |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     |   | -                                |
| Rental of facilities and equipment                          | 595                   | 135                   | 22.7%                                  | 148                   | 24.9%                                  | 283                   | 47.6%   | 140                   | 37.8%   | 6.09                             |
| Interest earned - external investments                      | 255                   | 13                    | 5.0%                                   | -                     | -                                      | 13                    | 5.0%  | 591                   | 97.6%   | (100.0%                          |
| Interest earned - outstanding debtors                       | 18 200                | 6 017                 | 33.1%                                  | 1 686                 | 9.3%                                   | 7 703                 | 42.3%   | 4 288                 | 45.1%   | (60.7%                           |
| Dividends received  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Fines   | 2 907                 | 109                   | 3.8%                                   | 15                    | .5%                                    | 125                   | 4.3%  | 111                   | 5.1%  | (86.1%                           |
| Licences and permits  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | 1 740                 | -   | (100.0%                          |
| Agency services   | 16 331                | 7 691                 | 47.1%                                  | 1 645                 | 10.1%                                  | 9 337                 | 57.2%   | -                     | -   | (100.0%                          |
| Transfers recognised - operational                          | 90 235                | 35 258                | 39.1%                                  | -                     | -                                      | 35 258                | 39.1%   | 27 143                | 73.2%   | (100.0%                          |
| Other own revenue   | 1 540                 | 525                   | 34.1%                                  | 92                    | 6.0%                                   | 617                   | 40.0%   | 504                   | 84.9%   | (81.8%                           |
| Gains on disposal of PPE                                    | -                     | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                                |
| Operating Expenditure                                       | 683 050               | 77 560                | 11.4%                                  | 30 470                | 4.5%                                   | 108 030               | 15.8%   | 91 760                | 25.2%   | (66.8%)                          |
| Employee related costs                                      | 127 068               | 31 068                | 24.4%                                  | 10 865                | 8.6%                                   | 41 933                | 33.0%   | 27 992                | 43.5%   | (61.2%                           |
| Remuneration of councillors                                 | 10 503                | 2 563                 | 24.4%                                  | 897                   | 8.5%                                   | 3 460                 | 32.9%   | 2 334                 | 45.1%   | (61.6%                           |
| Debt impairment   | 90 818                | 74                    | .1%                                    | _                     | _                                      | 74                    | .1%   | 53                    | .1%   | (100.0%                          |
| Depreciation and asset impairment                           | 139 196               | -                     |  |                       |  |                       |   | -                     | -   |                                  |
| Finance charges   | 764                   | _                     | _                                      | _                     | _                                      | _                     | _   | _                     | 52.6%   | _                                |
| Bulk purchases  | 213 085               | 25 048                | 11.8%                                  | 11 066                | 5.2%                                   | 36 115                | 16.9%   | 37 221                | 36.2%   | (70.3%                           |
| Other Materials   | 5 089                 | 869                   | 17.1%                                  | 219                   | 4.3%                                   | 1 088                 | 21.4%   | 719                   | 34.8%   | (69.5%                           |
| Contracted services   | 26 340                | 6 866                 | 26.1%                                  | 2 120                 | 8.1%                                   | 8 986                 | 34.1%   | 8 744                 | 63.2%   | (75.8%                           |
| Transfers and grants  | 11 393                | 428                   | 3.8%                                   |                       | -                                      | 428                   | 3.8%  | 2 247                 | 10.1%   | (100.0%                          |
| Other expenditure   | 58 793                | 10 644                | 18.1%                                  | 5 302                 | 9.0%                                   | 15 946                | 27.1%   | 12 450                | 27.9%   | (57.4%                           |
| Loss on disposal of PPE                                     | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                                  |
| Surplus/(Deficit)   | (192 834)             | 53 831                |  | (1 940)               |  | 51 890                |   | 21 335                |   |                                  |
| Transfers recognised - capital                              |                       | -                     | -                                      |                       | -                                      |                       | -   | -                     | -   | -                                |
| Contributions recognised - capital                          |                       | -                     |  |                       |  | -                     |   | -                     |   |                                  |
| Contributed assets  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) after capital transfers and contributions | (192 834)             | 53 831                |  | (1 940)               |  | 51 890                |   | 21 335                |   |                                  |
| Taxation  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                                  |
| Surplus/(Deficit) after taxation                            | (192 834)             | 53 831                |  | (1 940)               |  | 51 890                |   | 21 335                |   |                                  |
| Attributable to minorities                                  | · ·                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) attributable to municipality              | (192 834)             | 53 831                |  | (1 940)               |  | 51 890                |   | 21 335                |   |                                  |
| Share of surplus/ (deficit) of associate                    |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                                  |
| Surplus/(Deficit) for the year                              | (192 834)             | 53 831                |  | (1 940)               |  | 51 890                |   | 21 335                |   |                                  |

|   |                       |                       |  | 2014/15               |  |                       |   | 201                   |   |                               |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-------------------------------|
|   | Budget                | First 0               | Quarter                                | Second                | Quarter                                | Year t                | o Date  | Second                | Quarter   |                               |
| R thousands                                 | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14<br>Q2 of 2014/1 |
| Capital Revenue and Expenditure             |                       |                       |  |                       |  |                       |   |                       |   |                               |
| Source of Finance                           | 34 784                | 4 468                 | 12.8%                                  | 956                   | 2.7%                                   | 5 424                 | 15.6%   | 13 688                | 55.1%   | (93.09                        |
| National Government                         | 33 484                | 3 700                 | 11.1%                                  | 794                   | 2.4%                                   | 4 494                 | 13.4%   | 12 888                | 53.0%   | (93.8                         |
| Provincial Government                       | 00 101                | 0,00                  |  |                       | 2.170                                  |                       | 10.170  | 12 000                | 00.070  | (70.0                         |
| District Municipality                       |                       |                       |  |                       |  |                       |   |                       |   |                               |
| Other transfers and grants                  |                       |                       |  |                       |  |                       |   |                       |   |                               |
| Transfers recognised - capital              | 33 484                | 3 700                 | 11.1%                                  | 794                   | 2.4%                                   | 4 494                 | 13.4%   | 12 888                | 53.0%   | (93.8                         |
| Borrowing                                   |                       |                       |  |                       |  |                       |   |                       | -   | (                             |
| Internally generated funds                  | 1 300                 | 768                   | 59.1%                                  | 162                   | 12.4%                                  | 930                   | 71.5%   | 800                   | 166.7%  | (79.8                         |
| Public contributions and donations          | -                     | -                     | -                                      |                       | -                                      |                       | -   |                       |   | ,                             |
| Capital Expenditure Standard Classification | 34 784                | 4 468                 | 12.8%                                  | 956                   | 2.7%                                   | 5 424                 | 15.6%   | 13 688                | 55.1%   | (93.0                         |
| Governance and Administration               | 1 300                 | 768                   | 59.1%                                  | 162                   | 12.4%                                  | 930                   | 71.5%   |                       |   | (100.0                        |
| Executive & Council                         |                       |                       | -                                      |                       | _                                      | -                     |   | -                     | _   |                               |
| Budget & Treasury Office                    | 1 300                 | 768                   | 59.1%                                  | 162                   | 12.4%                                  | 930                   | 71.5%   |                       |   | (100.                         |
| Corporate Services                          |                       |                       |  |                       | -                                      |                       | -   |                       | -   |                               |
| Community and Public Safety                 | -                     | 462                   |  |                       | -                                      | 462                   |   | 6 199                 | 132.7%  | (100.0                        |
| Community & Social Services                 | -                     | -                     | -                                      |                       | -                                      |                       | -   | 4 594                 | 121.1%  | (100.                         |
| Sport And Recreation                        | -                     | 462                   | -                                      |                       | -                                      | 462                   | -   | 1 605                 | 159.4%  | (100.0                        |
| Public Safety                               | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                               |
| Housing                                     | -                     | -                     | -                                      |                       | -                                      |                       | -   |                       | -   |                               |
| Health                                      | -                     | -                     | -                                      |                       | -                                      |                       | -   |                       | -   |                               |
| Economic and Environmental Services         |                       | 527                   | -                                      |                       | -                                      | 527                   | -   | 1 492                 | 94.9%   | (100.0                        |
| Planning and Development                    | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                               |
| Road Transport                              | -                     | 527                   | -                                      | -                     | -                                      | 527                   | -   | 1 492                 | 94.9%   | (100.0                        |
| Environmental Protection                    | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                               |
| Trading Services                            | 33 484                | 2 711                 | 8.1%                                   | 794                   | 2.4%                                   | 3 505                 | 10.5%   | 5 996                 | 26.2%   | (86.8                         |
| Electricity                                 | -                     | -                     | -                                      | 99                    | -                                      | 99                    | -   | -                     | 17.7%   | (100.                         |
| Water                                       | 22 294                | 865                   | 3.9%                                   | -                     | -                                      | 865                   | 3.9%  | 3 544                 | 35.3%   | (100.                         |
| Waste Water Management                      | 11 190                | 1 432                 | 12.8%                                  | 696                   | 6.2%                                   | 2 127                 | 19.0%   | 1 921                 | 12.7%   | (63.                          |
| Waste Management                            | -                     | 414                   | -                                      | -                     | -                                      | 414                   | -   | 531                   | -   | (100.                         |
| Other                                       |                       | -                     | -                                      |                       | -                                      |                       | -   |                       | -   | l                             |

|  |                       |                       |  |                       | 201                                    |                       |   |                       |   |                                  |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|  | Budget                | First (               | Quarter                                | Second                | l Quarter                              | Year                  | to Date   | Second                | Quarter   |                                  |
| R thousands                                    | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 t<br>Q2 of 2014/15 |
| Cash Flow from Operating Activities            |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Receipts                                       | 392 709               | 159 978               | 40.7%                                  | 96 225                | 24.5%                                  | 256 202               | 65.2%   | 141 279               | 62.3%   | (31.9%                           |
| Ratepayers and other                           | 298 584               | 114 666               | 38.4%                                  | 66 793                | 22.4%                                  | 181 459               | 60.8%   | 94 979                | 62.2%   |                                  |
| Government - operating                         | 89 270                | 36 192                | 40.5%                                  | 28 345                | 31.8%                                  | 64 537                | 72.3%   | 27 143                | 73.2%   | 4.49                             |
| Government - operating  Government - capital   | 07 270                | 8 393                 | 40.376                                 | 500                   | 31.070                                 | 8 893                 | 72.370  | 17 778                | 54.1%   | (97.2%                           |
| Interest                                       | 4 856                 | 727                   | 15.0%                                  | 586                   | 12.1%                                  | 1 314                 | 27.1%   | 1 379                 | 16.1%   | (57.5%                           |
| Dividends                                      | 4 030                 | 121                   | 13.070                                 | 300                   | 12.170                                 | 1 314                 | 27.170  | 1 377                 | 10.17   | (37.37                           |
| Payments                                       | (446 847)             | (166 187)             | 37.2%                                  | (62 084)              | 13.9%                                  | (228 271)             | 51.1%   | (120 612)             | 59.0%   | (48.5%                           |
| Suppliers and employees                        | (237 297)             | (166 176)             | 70.0%                                  | (62 084)              | 26.2%                                  | (228 261)             | 96.2%   | (120 612)             | 59.6%   | (48.5%                           |
| Finance charges                                | (204 845)             | (100 170)             | 70.070                                 | (02 00 1)             | -                                      | (220201)              | 70.2.10   | (120 012)             | -   | (10.57)                          |
| Transfers and grants                           | (4 705)               | (10)                  | .2%                                    | -                     | _                                      | (10)                  | .2%   | -                     | _   | -                                |
| Net Cash from/(used) Operating Activities      | (54 138)              |                       |  | 34 140                | (63.1%)                                | 27 932                | (51.6%)   | 20 667                | 119.8%  | 65.29                            |
| Cash Flow from Investing Activities            |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Receipts                                       |                       |                       | _                                      |                       | _                                      |                       |   |                       | _   |                                  |
| Proceeds on disposal of PPE                    |                       | -                     | _                                      | -                     | _                                      | _                     | -   | -                     | _   | -                                |
| Decrease in non-current debtors                |                       | -                     |  |                       |  |                       | -   |                       |   |                                  |
| Decrease in other non-current receivables      |                       | -                     | -                                      |                       | -                                      |                       | -   |                       | -   |                                  |
| Decrease (increase) in non-current investments |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Payments                                       |                       | (4 468)               |  | (1 467)               |  | (5 936)               | -   | (13 862)              | 55.5%   | (89.4%                           |
| Capital assets                                 |                       | (4 468)               | -                                      | (1 467)               | -                                      | (5 936)               | -   | (13 862)              | 55.5%   | (89.4%                           |
| Net Cash from/(used) Investing Activities      |                       | (4 468)               | -                                      | (1 467)               | -                                      | (5 936)               | -   | (13 862)              | 55.5%   | (89.4%                           |
| Cash Flow from Financing Activities            |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Receipts                                       |                       | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                                |
| Short term loans                               | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Borrowing long term/refinancing                | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Increase (decrease) in consumer deposits       | -                     | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                                |
| Payments                                       |                       | -                     | -                                      | -                     | -                                      |                       | -   | -                     | 58.5%   | -                                |
| Repayment of borrowing                         |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | 58.5%   | -                                |
| Net Cash from/(used) Financing Activities      | -                     | -                     | -                                      |                       | -                                      |                       | -   |                       | 58.5%   |                                  |
| Net Increase/(Decrease) in cash held           | (54 138)              | (10 677)              | 19.7%                                  | 32 673                | (60.4%)                                | 21 996                | (40.6%)   | 6 805                 | (14.7%)   | 380.19                           |
| Cash/cash equivalents at the year begin:       |                       | 32 280                | -                                      | 21 603                | -                                      | 32 280                | -   | 23 115                | 73.0%   | (6.5%                            |
| Cash/cash equivalents at the year end:         | (54 138)              | 21 603                | (39.9%)                                | 54 276                | (100.3%)                               | 54 276                | (100.3%)  | 29 920                | 192.5%  | 81.49                            |
|  |                       |                       |  |                       |  |                       |   |                       |   |                                  |

Part 4: Debtor Age Analysis

|   | 0 - 30 | Days | 31 - 60 Days |   | 61 - 90 Days |   | Over 90 Days |   | Total  |   | Actual Bad Deb<br>Deb | ots Written Off to |        | -Bad Debts ito<br>il Policy |
|---|--------|------|--------------|---|--------------|---|--------------|---|--------|---|-----------------------|--------------------|--------|-----------------------------|
| R thousands   | Amount | %    | Amount       | % | Amount       | % | Amount       | % | Amount | % | Amount                | %                  | Amount | %                           |
| Debtors Age Analysis By Income Source                                     |        |      |              |   |              |   |              |   |        |   |                       |                    |        |                             |
| Trade and Other Receivables from Exchange Transactions - Water            | -      | -    | -            | - | -            | - | -            | - | -      | - | -                     | -                  | -      | -                           |
| Trade and Other Receivables from Exchange Transactions - Electricity      | -      | -    | -            | - | -            | - | -            | - | -      | - | -                     | -                  | -      | -                           |
| Receivables from Non-exchange Transactions - Property Rates               | -      | -    | -            | - | -            | - | -            | - | -      | - | -                     | -                  | -      | -                           |
| Receivables from Exchange Transactions - Waste Water Management           | -      | -    | -            | - | -            | - | -            | - | -      | - | -                     | -                  | -      | -                           |
| Receivables from Exchange Transactions - Waste Management                 |        |      | -            | - | -            | - | -            | - | -      | - | -                     | -                  | -      | -                           |
| Receivables from Exchange Transactions - Property Rental Debtors          |        |      | -            | - | -            | - | -            | - | -      | - | -                     | -                  | -      | -                           |
| Interest on Arrear Debtor Accounts  |        |      | -            | - | -            | - | -            | - | -      | - | -                     | -                  | -      | -                           |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -      |      | -            | - | -            | - | -            | - | -      | - | -                     | -                  | -      | -                           |
| Other   | -      | -    | -            | - | -            | - | -            | - | -      | - | -                     | -                  | -      | -                           |
| Total By Income Source  |        | -    | -            | - | -            | - | -            | - | -      | - | -                     | -                  |        | -                           |
| Debtors Age Analysis By Customer Group                                    |        |      |              |   |              |   |              |   |        |   |                       |                    |        |                             |
| Organs of State   |        |      | -            | - | -            | - | -            |   | -      |   |                       | -                  |        |                             |
| Commercial  | -      | -    | -            | - | -            | - | -            | - | -      | - | -                     | -                  | -      | -                           |
| Households  | -      | -    | -            | - | -            | - | -            | - | -      | - | -                     | -                  | -      | -                           |
| Other   | -      | -    | -            | - | -            | - | -            | - | -      | - | -                     | -                  | -      | -                           |
| Total By Customer Group   | -      |      | -            |   | -            |   | -            |   |        |   | -                     |                    | -      |                             |

Part 5: Creditor Age Analysis

|                         | 0 - 30 | Days | 31 - 60 Days |   | 61 - 9 | 0 Days | Over 9 | 0 Days | Total  |   |
|-------------------------|--------|------|--------------|---|--------|--------|--------|--------|--------|---|
| R thousands             | Amount | %    | Amount       | % | Amount | %      | Amount | %      | Amount | % |
| Creditor Age Analysis   |        |      |              |   |        |        |        |        |        |   |
| Bulk Electricity        | -      | -    | -            | - | -      | -      | -      | -      | -      |   |
| Bulk Water              | -      | -    | -            | - | -      | -      | -      | -      | -      |   |
| PAYE deductions         | -      | -    | -            | - | -      | -      | -      | -      | -      |   |
| VAT (output less input) | -      | -    | -            | - | -      | -      | -      | -      | -      |   |
| Pensions / Retirement   | -      | -    | -            | - | -      | -      | -      | -      | -      |   |
| Loan repayments         | -      | -    | -            | - | -      | -      | -      | -      | -      |   |
| Trade Creditors         | -      | -    | -            | - | -      | -      | -      | -      | -      |   |
| Auditor-General         | -      | -    | -            | - | -      | -      | -      | -      | -      |   |
| Other                   |        | -    | -            | - | -      | -      | -      | -      | -      |   |
| Total                   |        | -    | -            | - | -      | -      | -      | -      |        |   |

Contact Details

| Municipal Manager | Mr Linda Tshabalala | 017 712 9613 |
|-------------------|---------------------|--------------|
| Financial Manager | Mr K Duba (acting)  | 017 712 9610 |

Source Local Government Database

# MPUMALANGA: DIPALESENG (MP306) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

| Tarri. Operating Revenue and Experiantic                    |                       |                       |  | 2014/15               |  |                       |   | 201                   | 3/14  |                                  |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|   | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year 1                | to Date   | Second                | I Quarter   |                                  |
| R thousands   | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 t<br>Q2 of 2014/15 |
| Operating Revenue and Expenditure                           |                       |                       |  |                       |  |                       |   |                       |   |                                  |
|   | 149 065               | 44 946                | 30.2%                                  | 41 295                | 27.7%                                  | 86 241                | 57.9%   | 32 995                | 55.4%   | 25.29                            |
| Operating Revenue   |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Property rates  | 14 919                | 2 361                 | 15.8%                                  | 2 255                 | 15.1%                                  | 4 616                 | 30.9%   | 3 813                 | 63.6%   | (40.99                           |
| Property rates - penalties and collection charges           |                       |                       |  |                       | -                                      |                       |   |                       |   |                                  |
| Service charges - electricity revenue                       | 36 731                | 8 736                 | 23.8%                                  | 9 725                 | 26.5%                                  | 18 461                | 50.3%   | 9 348                 | 33.9%   | 4.0                              |
| Service charges - water revenue                             | 14 868                | 2 976                 | 20.0%                                  | 3 577                 | 24.1%                                  | 6 553                 | 44.1%   | 4 712                 | 90.5%   | (24.19                           |
| Service charges - sanitation revenue                        | 12 744                | 3 193                 | 25.1%                                  | 3 110                 | 24.4%                                  | 6 302                 | 49.5%   | 2 957                 | 70.6%   | 5.2                              |
| Service charges - refuse revenue                            | 4 855                 | 1 257                 | 25.9%                                  | 1 260                 | 26.0%                                  | 2 517                 | 51.8%   | 4 713                 | 260.1%  | (73.39                           |
| Service charges - other                                     | 1                     |                       |  |                       |  |                       |   | 1 798                 |   | (100.09                          |
| Rental of facilities and equipment                          | 221                   | 48                    | 21.7%                                  | 56                    | 25.3%                                  | 104                   | 47.0%   | 58                    | 37.2%   | (3.0                             |
| Interest earned - external investments                      | 309                   | 126                   | 40.7%                                  | -                     | -                                      | 126                   | 40.7%   | 41                    | 67.2%   | (100.09                          |
| Interest earned - outstanding debtors                       | 5 522                 | 3 845                 | 69.6%                                  | 3 964                 | 71.8%                                  | 7 809                 | 141.4%  | 749                   | 37.8%   | 429.1                            |
| Dividends received  | 1.                    |                       |  |                       |  |                       |   |                       |   | -                                |
| Fines   | 234                   | 104                   | 44.6%                                  | 9                     | 4.0%                                   | 114                   | 48.5%   | 80                    | 55.4%   | (88.49                           |
| Licences and permits  |                       |                       |  |                       |  |                       |   | 390                   | -   | (100.09                          |
| Agency services   | 2 762                 | 944                   | 34.2%                                  | 692                   | 25.0%                                  | 1 635                 | 59.2%   |                       |   | (100.09                          |
| Transfers recognised - operational                          | 52 787                | 21 037                | 39.9%                                  | 16 015                | 30.3%                                  | 37 051                | 70.2%   | 300                   | 37.5%   | 5 238.3                          |
| Other own revenue<br>Gains on disposal of PPE               | 3 113                 | 320                   | 10.3%                                  | 633                   | 20.3%                                  | 953                   | 30.6%   | 4 037                 | 232.7%  | (84.39                           |
| Operating Expenditure                                       | 194 111               | 31 608                | 16.3%                                  | 30 829                | 15.9%                                  | 62 437                | 32.2%   | 28 965                | 27.6%   | 6.4                              |
| Employee related costs                                      | 48 009                | 11 007                | 22.9%                                  | 10 772                | 22.4%                                  | 21 779                | 45.4%   | 10 197                | 46.0%   | 5.6                              |
| Remuneration of councillors                                 | 5 527                 | 1 192                 | 21.6%                                  | 1 219                 | 22.1%                                  | 2 412                 | 43.6%   | 639                   | 12.1%   | 90.7                             |
| Debt impairment   | 22 654                | _                     | _                                      | -                     | _                                      | _                     | -   |                       | -   | -                                |
| Depreciation and asset impairment                           | 36 091                | -                     | -                                      |                       | _                                      | _                     | -   | _                     | -   | -                                |
| Finance charges   | 478                   | -                     | -                                      |                       | _                                      | _                     | -   | 226                   | 72.3%   | (100.09                          |
| Bulk purchases  | 44 560                | 12 349                | 27.7%                                  | 8 643                 | 19.4%                                  | 20 993                | 47.1%   | 7 487                 | 24.6%   | 15.5                             |
| Other Materials   |                       | 182                   |  |                       | -                                      | 182                   | -   | 25                    | -   | (100.09                          |
| Contracted services   | 6 334                 | 656                   | 10.4%                                  | 868                   | 13.7%                                  | 1 524                 | 24.1%   | 1 840                 | 24.3%   | (52.89                           |
| Transfers and grants  |                       | 403                   |  | 135                   | -                                      | 538                   | -   | -                     | 1.0%  | (100.09                          |
| Other expenditure   | 30 457                | 5 818                 | 19.1%                                  | 9 191                 | 30.2%                                  | 15 009                | 49.3%   | 8 552                 | 88.2%   | 7.5                              |
| Loss on disposal of PPE                                     | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit)   | (45 045)              | 13 338                |  | 10 466                |  | 23 804                |   | 4 029                 |   |                                  |
| Transfers recognised - capital                              | -                     | 13 830                | -                                      | 850                   | -                                      | 14 680                | -   | -                     | -   | (100.09                          |
| Contributions recognised - capital                          | -                     | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                                |
| Contributed assets  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) after capital transfers and contributions | (45 045)              | 27 168                |  | 11 316                |  | 38 484                |   | 4 029                 |   |                                  |
| Taxation  | -                     | -                     |  | -                     | -                                      | -                     |   | -                     |   | -                                |
| Surplus/(Deficit) after taxation                            | (45 045)              | 27 168                |  | 11 316                |  | 38 484                |   | 4 029                 |   |                                  |
| Attributable to minorities                                  |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) attributable to municipality              | (45 045)              | 27 168                |  | 11 316                |  | 38 484                |   | 4 029                 |   |                                  |
| Share of surplus/ (deficit) of associate                    | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) for the year                              | (45 045)              | 27 168                |  | 11 316                |  | 38 484                |   | 4 029                 |   |                                  |

|   |                       |                       |  | 2014/15               |  |                       |   | 201                   | 3/14  |                                  |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|   | Budget                | First 0               | Quarter                                | Second                | Quarter                                | Year t                | o Date  | Second                | l Quarter   |                                  |
| R thousands                                 | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 t<br>Q2 of 2014/15 |
| Capital Revenue and Expenditure             |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Source of Finance                           | 79 095                | 22 134                | 28.0%                                  | 8 564                 | 10.8%                                  | 30 698                | 38.8%   | 5 312                 | 12.3%   | 61.29                            |
| National Government                         | 19 485                | 8 454                 | 43.4%                                  | 8 564                 | 44.0%                                  | 17 018                | 87.3%   | 5 312                 | 22.2%   | 61.29                            |
| Provincial Government                       | 34 610                | 13 680                | 39.5%                                  | 0 304                 | 44.0%                                  | 13 680                | 39.5%   | 3 3 1 2               | 22.270  | 01.27                            |
| District Municipality                       | 34 0 10               | 13 000                | 39.376                                 |                       |  | 13 000                | 39.376  |                       | -   |                                  |
| Other transfers and grants                  | 25 000                |                       |  |                       | -                                      |                       |   |                       |   |                                  |
| Transfers recognised - capital              | 79 095                | 22 134                | 28.0%                                  | 8 564                 | 10.8%                                  | 30 698                | 38.8%   | 5 312                 | 12.3%   | 61.29                            |
| Borrowing                                   | 79 095                | 22 134                | 20.0%                                  | 0 304                 | 10.676                                 | 30 090                | 30.070  | 5 3 1 2               | 12.376  | 01.2                             |
| Internally generated funds                  |                       |                       | -                                      |                       | -                                      |                       |   |                       |   |                                  |
| Public contributions and donations          |                       |                       |  |                       |  |                       |   |                       |   |                                  |
|   |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Capital Expenditure Standard Classification | 79 095                | 22 134                | 28.0%                                  | 8 564                 | 10.8%                                  | 30 698                | 38.8%   | 5 312                 | 12.3%   | 61.29                            |
| Governance and Administration               |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Executive & Council                         | -                     | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                                |
| Budget & Treasury Office                    | -                     | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                                |
| Corporate Services                          | -                     | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                                |
| Community and Public Safety                 |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | 7.3%  | -                                |
| Community & Social Services                 | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | 14.4%   | -                                |
| Sport And Recreation                        | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Public Safety                               | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Housing                                     | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Health                                      | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Economic and Environmental Services         | 62 610                | 16 322                | 26.1%                                  | 979                   | 1.6%                                   | 17 301                | 27.6%   | 1 200                 | 12.5%   | (18.59                           |
| Planning and Development                    | 34 610                | 13 680                | 39.5%                                  | -                     | -                                      | 13 680                | 39.5%   | -                     | -   | -                                |
| Road Transport                              | 28 000                | 2 642                 | 9.4%                                   | 979                   | 3.5%                                   | 3 621                 | 12.9%   | 1 200                 | 12.5%   | (18.59                           |
| Environmental Protection                    | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Trading Services                            | 15 605                | 5 812                 | 37.2%                                  | 7 586                 | 48.6%                                  | 13 398                | 85.9%   | 4 111                 | 13.3%   | 84.59                            |
| Electricity                                 | 1 885                 | 80                    | 4.2%                                   | 101                   | 5.4%                                   | 181                   | 9.6%  | 1 352                 | 38.0%   | (92.59                           |
| Water                                       | 1 400                 | 1 995                 | 142.5%                                 | 423                   | 30.2%                                  | 2 418                 | 172.7%  | -                     | -   | (100.09                          |
| Waste Water Management                      | 12 320                | 2 337                 | 19.0%                                  | 4 173                 | 33.9%                                  | 6 510                 | 52.8%   | 510                   | 5.6%  | 718.8                            |
|   |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Waste Management Other                      | 880                   | 1 400                 | -                                      | 2 888                 | -                                      | 4 288                 | -   | 2 249                 | 56.9%   | 28.4                             |

|   |                       |                       |  | 2014/15               |  |                       |   | 201                   | 3/14  |                                |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|--------------------------------|
|   | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year                  | to Date   | Second                | l Quarter   |                                |
|   | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14<br>Q2 of 2014/15 |
| R thousands   |                       |                       |  |                       |  |                       | арргорпацип   |                       | арргорпации   |                                |
| Cash Flow from Operating Activities                               |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Receipts  | 199 778               | 48 496                | 24.3%                                  | 44 289                | 22.2%                                  | 92 785                | 46.4%   | 45 083                | 65.3%   | (1.89                          |
| Ratepayers and other  | 67 587                | 16 664                | 24.7%                                  | 19 208                | 28.4%                                  | 35 873                | 53.1%   | 22 020                | 68.7%   | (12.89                         |
| Government - operating  | 52 787                | 25 037                | 47.4%                                  | 15 995                | 30.3%                                  | 41 032                | 77.7%   | 14 781                | 69.8%   | 8.2                            |
| Government - capital  | 79 095                | 6 580                 | 8.3%                                   | 8 820                 | 11.2%                                  | 15 400                | 19.5%   | 8 191                 | 48.4%   | 7.7                            |
| Interest  | 309                   | 215                   | 69.6%                                  | 266                   | 85.9%                                  | 481                   | 155.6%  | 91                    | 13.2%   | 192.3                          |
| Dividends   | _                     | _                     | -                                      |                       | _                                      | -                     | -   | _                     | -   | -                              |
| Payments  | (134 956)             | (34 822)              | 25.8%                                  | (42 132)              | 31.2%                                  | (76 954)              | 57.0%   | (37 351)              | 55.3%   | 12.8                           |
| Suppliers and employees   | (134 478)             |                       |  | (42 132)              | 31.3%                                  | (76 954)              |   | (37 211)              | 58.9%   | 13.2                           |
| Finance charges   | (478)                 | , , ,                 | _                                      |                       | _                                      | , , , ,               | _   | (140)                 | _   | (100.0                         |
| Transfers and grants  |                       | -                     | -                                      | _                     | _                                      | _                     | -   |                       | -   | -                              |
| Net Cash from/(used) Operating Activities                         | 64 822                | 13 674                | 21.1%                                  | 2 157                 | 3.3%                                   | 15 831                | 24.4%   | 7 732                 | (112.8%)  | (72.19                         |
| Cash Flow from Investing Activities                               |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Receipts  |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Proceeds on disposal of PPE                                       | -                     |                       | -                                      |                       |  | -                     | -   |                       | -   | -                              |
| Decrease in non-current debtors                                   |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Decrease in other non-current receivables                         |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Decrease (increase) in non-current investments                    |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Payments  | (79 095)              | (23 502)              | 29.7%                                  | (8 564)               | 10.8%                                  | (32 066)              | 40.5%   | (5 413)               | 35.3%   | 58.2                           |
| Capital assets  | (79 095)              | (23 502)              |  | (8 564)               | 10.8%                                  | (32 066)              | 40.5%   | (5 413)               | 35.3%   | 58.2                           |
| Net Cash from/(used) Investing Activities                         | (79 095)              |                       |  | (8 564)               | 10.8%                                  | (32 066)              | 40.5%   | (5 413)               |   | 58.2                           |
| Cash Flow from Financing Activities                               |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Receipts  |                       |                       |  |                       |  |                       |   | 18                    |   | (100.09                        |
| Short term loans  |                       |                       |  |                       |  |                       | -   | 10                    | -   | (100.03                        |
| Borrowing long term/refinancing                                   | -                     |                       | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                              |
| Increase (decrease) in consumer deposits                          | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | 18                    |   | (100.0                         |
|   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   |                       | -   | (100.0                         |
| Payments  |                       | -                     |  | -                     | -                                      |                       | -   | -                     | -   | -                              |
| Repayment of borrowing  Net Cash from/(used) Financing Activities | -                     | -                     | -                                      | -                     | -                                      |                       |   | -                     | -   | (100.00                        |
|   | -                     |                       |  | -                     |  |                       |   | 18                    |   | (100.09                        |
| Net Increase/(Decrease) in cash held                              | (14 273)              |                       |  | (6 408)               | 44.9%                                  | (16 235)              |   | 2 337                 | (5.9%)  | (374.19                        |
| Cash/cash equivalents at the year begin:                          | (23 581)              | 19 319                | (81.9%)                                | 9 491                 | (40.2%)                                | 19 319                | (81.9%)   | (646)                 | -   | (1 568.7                       |
| Cash/cash equivalents at the year end:                            | (37 854)              | 9 491                 | (25.1%)                                | 3 084                 | (8.1%)                                 | 3 084                 | (8.1%)  | 1 691                 | (12.5%)   | 82.3                           |
|   |                       |                       |  |                       |  |                       |   |                       |   |                                |

Part 4: Debtor Age Analysis

| •   | 0 - 30 | Days    | 31 - 60 Days |         | 61 - 90 Days |        | Over 90 Days |         | Total   |        |        | ots Written Off to | Impairment -<br>Counci | Bad Debts ito<br>Policy |
|---|--------|---------|--------------|---------|--------------|--------|--------------|---------|---------|--------|--------|--------------------|------------------------|-------------------------|
| R thousands   | Amount | %       | Amount       | %       | Amount       | %      | Amount       | %       | Amount  | %      | Amount | %                  | Amount                 | %                       |
| Debtors Age Analysis By Income Source                                     |        |         |              |         |              |        |              |         |         |        |        |                    |                        |                         |
| Trade and Other Receivables from Exchange Transactions - Water            | 1 112  | 2.1%    | 645          | 1.2%    | 820          | 1.5%   | 50 595       | 95.2%   | 53 172  | 18.6%  | -      | -                  | -                      |                         |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 2 857  | 12.3%   | 1 636        | 7.0%    | 1 100        | 4.7%   | 17 639       | 75.9%   | 23 230  | 8.1%   | -      | -                  | -                      |                         |
| Receivables from Non-exchange Transactions - Property Rates               | 690    | 1.5%    | 615          | 1.4%    | 576          | 1.3%   | 43 579       | 95.9%   | 45 459  | 15.9%  | -      | -                  | -                      |                         |
| Receivables from Exchange Transactions - Waste Water Management           | 1 015  | 1.8%    | 704          | 1.3%    | 692          | 1.2%   | 53 181       | 95.7%   | 55 593  | 19.5%  | -      | -                  | -                      |                         |
| Receivables from Exchange Transactions - Waste Management                 | 413    | 1.3%    | 396          | 1.3%    | 387          | 1.2%   | 30 439       | 96.2%   | 31 635  | 11.1%  | -      | -                  | -                      |                         |
| Receivables from Exchange Transactions - Property Rental Debtors          | 12     | 3.5%    | 9            | 2.5%    | 8            | 2.4%   | 316          | 91.6%   | 345     | .1%    | -      | -                  | -                      |                         |
| Interest on Arrear Debtor Accounts  | 1 352  | 6.9%    | 1 311        | 6.7%    | 1 304        | 6.7%   | 15 583       | 79.7%   | 19 550  | 6.9%   |        | -                  |                        |                         |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -      |         | -            | -       | -            | -      |              | -       | -       |        | -      | -                  |                        |                         |
| Other   | 660    | 1.2%    | 464          | .8%     | (222)        | (.4%)  | 55 373       | 98.4%   | 56 274  | 19.7%  |        | -                  |                        |                         |
| Total By Income Source  | 8 110  | 2.8%    | 5 780        | 2.0%    | 4 664        | 1.6%   | 266 705      | 93.5%   | 285 259 | 100.0% | -      | -                  |                        |                         |
| Debtors Age Analysis By Customer Group                                    |        |         |              |         |              |        |              |         |         |        |        |                    |                        |                         |
| Organs of State   | 75     | (27.5%) | 36           | (13.2%) | (554)        | 203.4% | 171          | (62.7%) | (272)   | (.1%)  | -      | -                  |                        |                         |
| Commercial  | 2 727  | 30.1%   | 386          | 4.3%    | 352          | 3.9%   | 5 586        | 61.7%   | 9 052   | 3.2%   | -      | -                  | -                      |                         |
| Households  | 5 256  | 1.9%    | 5 310        | 1.9%    | 4 849        | 1.8%   | 260 410      | 94.4%   | 275 824 | 96.7%  | -      | -                  | -                      |                         |
| Other   | 52     | 8.0%    | 47           | 7.2%    | 17           | 2.6%   | 538          | 82.2%   | 655     | .2%    | -      | -                  | -                      |                         |
| Total By Customer Group   | 8 110  | 2.8%    | 5 780        | 2.0%    | 4 664        | 1.6%   | 266 705      | 93.5%   | 285 259 | 100.0% | -      | -                  |                        |                         |

Part 5: Creditor Age Analysis

|                         | 0 - 30 | ) Days | 31 - 60 Days | 31 - 60 Days |        | 61 - 90 Days |        | Over 90 Days |        | tal    |
|-------------------------|--------|--------|--------------|--------------|--------|--------------|--------|--------------|--------|--------|
| R thousands             | Amount | %      | Amount       | %            | Amount | %            | Amount | %            | Amount | %      |
| Creditor Age Analysis   |        |        |              |              |        |              |        |              |        |        |
| Bulk Electricity        | 2 832  | 100.0% | -            | -            | -      | -            | -      | -            | 2 832  | 25.09  |
| Bulk Water              | -      | -      | 389          | 4.9%         | -      | -            | 7 530  | 95.1%        | 7 918  | 69.9   |
| PAYE deductions         | -      | -      | -            | -            | -      | -            | -      | -            | -      | -      |
| VAT (output less input) |        | -      | -            | -            | -      | -            | -      | -            | -      |        |
| Pensions / Retirement   |        | -      | -            | -            | -      | -            | -      | -            | -      |        |
| Loan repayments         |        | -      | -            | -            | -      | -            | -      | -            | -      | -      |
| Trade Creditors         | 579    | 99.9%  | -            | -            | -      | -            | 1      | .1%          | 580    | 5.1    |
| Auditor-General         |        | -      | -            | -            | -      | -            | -      | -            | -      | -      |
| Other                   | -      | -      | -            | -            | -      | -            | -      | -            | -      | -      |
| Total                   | 3 411  | 30.1%  | 389          | 3.4%         | -      | -            | 7 530  | 66.5%        | 11 330 | 100.09 |

Contact Details

| Municipal Manager | Mr DV Ngcobo | 017 773 2031 |
|-------------------|--------------|--------------|
| Financial Manager | Alina Ngema  | 017 773 1329 |

Source Local Government Database

# MPUMALANGA: GOVAN MBEKI (MP307) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

|                       |  |  | 2014/15  |  |  |  | 201  | 3/14   |  |
|-----------------------|--|--|--|--|--|--|--|--|--|
| Budget                | First 0  | Quarter                                | Second   | Quarter  | Year t   | o Date   | Second   | I Quarter  |  |
| Main<br>appropriation | Actual<br>Expenditure  | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure  | 2nd Q as % of<br>Main<br>appropriation   | Actual<br>Expenditure  | Total<br>Expenditure as<br>% of main<br>appropriation  | Actual<br>Expenditure  | Total<br>Expenditure as<br>% of main<br>appropriation  | Q2 of 2013/14 t<br>Q2 of 2014/15   |
|                       |  |  |  |  |  |  |  |  |  |
| 1 502 000             | 202 200  | 24.40/                                 | 25 4 710   | 22.20/   | 747 001  | 44 00/   | 254 020  | E 4 E 0/   | (.4%   |
|                       |  |  |  |  |  |  |  |  | ,  |
| 219 808               | 45 236   | 20.6%                                  | 46 599   | 21.2%  | 91 836   |  | 50 215   | 61.6%  | (7.29  |
|                       |  |  |  |  |  |  |  |  |  |
|                       |  |  |  |  |  |  |  |  |  |
|                       |  |  |  |  |  |  |  |  |  |
|                       |  |  |  |  |  |  |  |  |  |
|                       |  | 27.3%                                  | 23 289   | 24.4%  |  | 51.7%  | 21 860   | 55.2%  | 6.5  |
|                       |  |  | -  | -  | -  |  | -  |  |  |
|                       |  |  |  |  |  |  |  |  |  |
|                       |  |  |  |  |  |  |  |  | 34.0   |
| 36 086                | 9 916  | 27.5%                                  | / 3/4  | 20.4%  | 1 / 289  | 47.9%  | 8 242  | 46.5%  | (10.59   |
|                       |  |  |  | -  |  |  |  | -  |  |
|                       | 1 049  | 14.2%                                  | 645  | 8.7%   | 1 693  | 23.0%  | 26//   |  | (75.99   |
|                       |  |  |  | -  |  |  |  |  |  |
|                       |  |  |  |  |  |  |  |  |  |
|                       |  |  |  |  |  |  |  |  |  |
|                       |  |  |  |  |  |  |  |  |  |
| 100 000               | 5 690  | 5.7%                                   | 7 983  | 8.0%   | 13 6/2   | 13.7%  | / 615  | 51.7%  | 4.89   |
| 1 833 009             | 340 389  | 18.6%                                  | 251 721  | 13.7%  | 592 109  | 32.3%  | 309 929  | 40.8%  | (18.8%   |
| 361 709               | 91 065   | 25.2%                                  | 94 160   | 26.0%  | 185 225  | 51.2%  | 84 250   | 50.4%  | 11.8   |
| 18 544                | 3 552  | 19.2%                                  | 4 038  | 21.8%  | 7 590  | 40.9%  | 3 897  | 44.9%  | 3.6  |
| 114 773               | 8  | -                                      | -  | -  | 8  | -  | -  | -  | -  |
| 322 884               | -  | -                                      |  | -  | -  | -  | -  | -  | -  |
| 6 510                 | 3 032  | 46.6%                                  | 4 122  | 63.3%  | 7 154  | 109.9%   | 4 623  | 56.6%  | (10.99   |
| 572 152               | 151 033  | 26.4%                                  | 80 783   | 14.1%  | 231 816  | 40.5%  | 129 972  | 49.5%  | (37.89   |
| -                     | -  | -                                      |  | -  | -  | -  | -  | -  | -  |
| 95 636                | 14 309   | 15.0%                                  | 19 450   | 20.3%  | 33 759   | 35.3%  | 17 976   | 45.1%  | 8.2  |
| 58 375                | 26 405   | 45.2%                                  | 7 018  | 12.0%  | 33 423   | 57.3%  | 12 773   | 42.5%  | (45.19   |
| 282 425               | 50 985   | 18.1%                                  | 42 149   | 14.9%  | 93 135   | 33.0%  | 56 436   | 32.3%  | (25.39   |
| -                     | -  | -                                      | -  | -  | -  | -  | -  | -  | -  |
| (240 011)             | 51 902   |  | 102 990  |  | 154 892  |  | 46 109   |  |  |
| 71 781                | 36 351   | 50.6%                                  | 2  | -  | 36 353   | 50.6%  | 23 426   | 39.3%  | (100.09  |
|                       |  |  |  | _  |  |  |  |  | (  |
| (5 300)               | (24 559)   | 463.4%                                 | (37 977)   | 716.6%   | (62 536)   | 1 179.9%   | (31 841)   | 22.7%  | 19.3   |
| (173 530)             | 63 694   |  | 65 015   |  | 128 708  |  | 37 695   |  |  |
| +                     | _  |  |  | -  | _  | -  | _  |  |  |
| (173 530)             | 63 694   |  | 65 015   |  | 128 708  |  |  |  |  |
| (170 000)             |  |  |  | -  | .20700   | -  |  |  |  |
| (173 530)             | 63 694   |  | 65.015   |  | 128 708  |  | 37 605   |  |  |
| (173 330)             | 03 074   |  | 03 013   | -  | 120 700  |  | 37 073   |  |  |
|                       |  |  |  |  |  |  |  |  |  |
|                       | Main appropriation  1 592 998 219 808 219 808 483 238 275 317 76 733 95 437 17 500 3 065 1 581 36 086 - 7 378 5 23 264 224 188 29 397 100 000 1 833 009 361 709 361 709 361 759 56 36 58 375 222 425 58 375 222 425 (240 011) 71 781 | Main appropriation                     | Main appropriation Expenditure Main appropriation Expenditure Main appropriation 1592 998 392 290 24.6% 45.236 20.6% 45.236 20.6% 275.317 66.931 24.3% 95.437 26.081 27.3% 17.500 0 0 .2.23% 95.437 26.081 27.3% 15.81 646 40.9% 36.086 99.16 27.5% 15.81 646 40.9% 22.41.88 88.988 39.7% 12.24.88 88.988 39.7% 12.24.188 88.988 39.7% 12.24.188 88.988 39.7% 12.24.188 88.988 39.7% 12.24.188 88.988 39.7% 12.24.188 88.988 39.7% 12.24.18 88.988 39.7% 12.24.18 88.988 39.7% 12.24.18 88.988 39.7% 12.24.18 88.988 39.7% 12.25.18 10.0000 5.990 5.5% 18.350 36.56 10.0000 5.990 15.5% 18.544 3.552 19.2% 18.540 36.52 19.2% 11.47.73 8 26.25 19.2% 15.03.22 884 19.25 15.03 26.4% 15.000 5.0 | Budget   Main appropriation   Actual appropriation   Expenditure   It 20 as % of appropriation   Actual appropriation   Expenditure   It 20 as % of appropriation   Expenditure   Expe | Budget   Actual   Actual   The production   Second Quarter   Actual   Actual   The production   Second Quarter   Actual   Actual   The production   Second Quarter   Actual   Actual   Actual   Expenditure   The production   Actual   Act | Budget   First Quarter   Second Quarter   Actual appropriation   Expenditure   Total 2 as % of Main appropriation   Expenditure   Second Quarter   Expenditure   Expendi | Budget   First Quarter   Second Quarter   Actual propriation   Expenditure   Into as % of Main appropriation   Expenditure   E | Budget   First Quarter   Actual appropriation   Actual appropriation   Expenditure   Expenditure | Budget   Actual Actual appropriation   Second Quarter   Actual appropriation   Actual appropriation   Second Quarter   Actual appropriation   Actual appropria |

|   |   |                       |  | 2014/15               |  |                       |   | 201                   | 3/14  |                               |
|---|---|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-------------------------------|
|   | Budget                                  | First 0               | Quarter                                | Second                | Quarter                                | Year                  | o Date  | Second                | Quarter   |                               |
| R thousands                                 | Main<br>appropriation                   | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14<br>Q2 of 2014/1 |
| Capital Revenue and Expenditure             |   |                       |  |                       |  |                       |   |                       |   |                               |
| Source of Finance                           | 141 993                                 | 39 552                | 27.9%                                  | 48 890                | 34.4%                                  | 88 442                | 62.3%   | 69 315                | 42.9%   | (29.59                        |
| National Government                         | 71 781                                  | 35 744                | 49.8%                                  | 30 129                | 42.0%                                  | 65 873                | 91.8%   | 39 823                | 12.770  | (24.3                         |
| Provincial Government                       | 71701                                   | 33 744                | 47.070                                 | 30 127                | 42.070                                 | 03 073                | 71.070  | 782                   |   | (100.0                        |
| District Municipality                       | 5 300                                   |                       |  | 184                   | 3.5%                                   | 184                   | 3.5%  | 702                   |   | (100.0                        |
| Other transfers and grants                  | 0.000                                   | 3 724                 |  | 17 465                | 0.070                                  | 21 190                | 0.070   |                       |   | (100.0                        |
| Transfers recognised - capital              | 77 081                                  | 39 468                | 51.2%                                  | 47 779                | 62.0%                                  | 87 247                | 113.2%  | 40 605                |   | 17.                           |
| Borrowing                                   | .,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |                       |  |                       | 02.070                                 | 0.2                   |   |                       |   |                               |
| Internally generated funds                  | 64 912                                  | 84                    | .1%                                    | 1 111                 | 1.7%                                   | 1 195                 | 1.8%  | 779                   |   | 42.                           |
| Public contributions and donations          |   | -                     | -                                      |                       | -                                      |                       | -   | 27 931                | 11.1%   | (100.0                        |
| Capital Expenditure Standard Classification | 141 993                                 | 39 552                | 27.9%                                  | 48 890                | 34.4%                                  | 88 442                | 62.3%   | 69 315                | 42.9%   | (29.5                         |
| Governance and Administration               | 3 450                                   | 28                    | .8%                                    | 1 372                 | 39.8%                                  | 1 401                 | 40.6%   | 80                    | 1.0%  | 1 616.                        |
| Executive & Council                         | 300                                     | 4                     | 1.3%                                   | 84                    | 28.1%                                  | 88                    | 29.5%   | 40                    |   | 110                           |
| Budget & Treasury Office                    |   | 24                    | -                                      | 1 236                 | -                                      | 1 260                 | -   | 33                    | .4%   | 3 646                         |
| Corporate Services                          | 3 150                                   | -                     | -                                      | 52                    | 1.6%                                   | 52                    | 1.6%  | 7                     | -   | 663                           |
| Community and Public Safety                 | 16 891                                  | 8 134                 | 48.2%                                  | 8 930                 | 52.9%                                  | 17 064                | 101.0%  | 34 491                | 62.3%   | (74.1                         |
| Community & Social Services                 | 6 731                                   | 1 709                 | 25.4%                                  | 2 634                 | 39.1%                                  | 4 343                 | 64.5%   | 3 951                 | 22.8%   | (33.                          |
| Sport And Recreation                        | 10 000                                  | 6 425                 | 64.3%                                  | 6 296                 | 63.0%                                  | 12 722                | 127.2%  | 2 609                 | -   | 141                           |
| Public Safety                               | -                                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                               |
| Housing                                     | 160                                     | -                     | -                                      | -                     | -                                      |                       | -   | 27 931                | -   | (100.                         |
| Health                                      | -                                       | -                     | -                                      |                       | -                                      | -                     | -   |                       | -   |                               |
| Economic and Environmental Services         | 79 652                                  | 11 983                | 15.0%                                  | 15 214                | 19.1%                                  | 27 197                | 34.1%   | 14 964                | 45.2%   | 1.                            |
| Planning and Development                    | 15 442                                  | 19                    | .1%                                    | 19                    | .1%                                    | 38                    | .2%   | 73                    | -   | (74.                          |
| Road Transport                              | 63 710                                  | 11 964                | 18.8%                                  | 15 195                | 23.9%                                  | 27 159                | 42.6%   | 14 891                | 45.0%   | 2                             |
| Environmental Protection                    | 500                                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                               |
| Trading Services                            | 42 000                                  | 19 406                | 46.2%                                  | 23 373                | 55.7%                                  | 42 779                | 101.9%  | 19 780                | 39.1%   | 18.                           |
| Electricity                                 | 17 500                                  | -                     | -                                      | 4 268                 | 24.4%                                  | 4 268                 | 24.4%   | 28                    | .3%   | 14 990                        |
| Water                                       | 2 300                                   | -                     | -                                      | -                     | -                                      | -                     | -   | 1 289                 | 98.2%   | (100.                         |
| Waste Water Management                      | 22 000                                  | 19 406                | 88.2%                                  | 19 105                | 86.8%                                  | 38 511                | 175.1%  | 18 462                | 42.5%   | 3                             |
| Waste Management                            | 200                                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | l                             |
| Other                                       | -                                       | -                     | -                                      | -                     | -                                      |                       | -   |                       | -   | l                             |

|  |                       |                       |  | 2014/15               |  |                       |   | 201                   | 3/14  |                                  |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|  | Budget                | First (               | Quarter                                | Second                | Quarter                                |                       | to Date   | Second                | I Quarter   |                                  |
| R thousands                                    | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 t<br>Q2 of 2014/15 |
| Cash Flow from Operating Activities            |                       |                       |  |                       |  |                       | 11 1  |                       | 11 1  |                                  |
| , ,  | 4 000 005             | 457.047               |  |                       |  | 005 050               | 40 704  |                       |   |                                  |
| Receipts                                       | 1 389 985             | 457 017               | 32.9%                                  | 428 034               | 30.8%                                  | 885 052               | 63.7%   | 397 522               | 66.3%   | 7.79                             |
| Ratepayers and other                           | 1 092 434             | 315 473               | 28.9%                                  | 325 403               | 29.8%                                  | 640 876               | 58.7%   | 295 826               | 65.6%   | 10.09                            |
| Government - operating                         | 224 188               | 79 988                | 35.7%                                  | 64 350                | 28.7%                                  | 144 338               | 64.4%   | 45 993                | 65.5%   | 39.99                            |
| Government - capital                           | 71 781                | 60 910                | 84.9%                                  | 37 716                | 52.5%                                  | 98 626                | 137.4%  | 55 266                | 75.8%   | (31.8%                           |
| Interest                                       | 1 581                 | 646                   | 40.9%                                  | 565                   | 35.7%                                  | 1 211                 | 76.6%   | 438                   | 69.0%   | 29.19                            |
| Dividends                                      |                       |                       | -                                      |                       | -                                      |                       | -   |                       | -   | -                                |
| Payments                                       | (1 273 795)           | (468 150)             |  | (343 796)             | 27.0%                                  | (811 946)             | 63.7%   | (331 603)             | 66.4%   | 3.79                             |
| Suppliers and employees                        | (1 208 909)           | (437 830)             | 36.2%                                  | (333 606)             | 27.6%                                  | (771 436)             | 63.8%   | (314 206)             | 67.8%   | 6.29                             |
| Finance charges                                | (6 510)               | (3 913)               |  | (3 249)               | 49.9%                                  | (7 162)               |   | (4 623)               | 135.4%  | (29.7%                           |
| Transfers and grants                           | (58 375)              | (26 407)              | 45.2%                                  | (6 942)               | 11.9%                                  | (33 349)              | 57.1%   | (12 773)              | 29.6%   | (45.7%                           |
| Net Cash from/(used) Operating Activities      | 116 190               | (11 132)              | (9.6%)                                 | 84 238                | 72.5%                                  | 73 106                | 62.9%   | 65 919                | 69.5%   | 27.89                            |
| Cash Flow from Investing Activities            |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Receipts                                       | 92 879                | 8 013                 | 8.6%                                   | 31 144                | 33.5%                                  | 39 157                | 42.2%   | 4 743                 | 17.4%   | 556.69                           |
| Proceeds on disposal of PPE                    | 88 414                | 5 690                 | 6.4%                                   | 30 876                | 34.9%                                  | 36 566                | 41.4%   | 7 615                 | 68.9%   | 305.49                           |
| Decrease in non-current debtors                | 5 282                 | -                     | -                                      | -                     | -                                      | -                     | -   | (2 641)               | (125.9%)  | (100.0%                          |
| Decrease in other non-current receivables      | -                     | 2 323                 | -                                      | 424                   | -                                      | 2 747                 | -   | -                     | -   | (100.0%                          |
| Decrease (increase) in non-current investments | (818)                 | -                     | -                                      | (156)                 | 19.1%                                  | (156)                 | 19.1%   | (231)                 | 16.0%   | (32.6%                           |
| Payments                                       | (136 693)             | (39 552)              | 28.9%                                  | (47 741)              | 34.9%                                  | (87 293)              | 63.9%   | (66 630)              | 115.9%  | (28.3%                           |
| Capital assets                                 | (136 693)             | (39 552)              | 28.9%                                  | (47 741)              | 34.9%                                  | (87 293)              | 63.9%   | (66 630)              | 115.9%  | (28.3%                           |
| Net Cash from/(used) Investing Activities      | (43 814)              | (31 539)              | 72.0%                                  | (16 597)              | 37.9%                                  | (48 136)              | 109.9%  | (61 886)              | 169.6%  | (73.2%                           |
| Cash Flow from Financing Activities            |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Receipts                                       | 1 009                 | 586                   | 58.1%                                  | 43                    | 4.3%                                   | 629                   | 62.4%   | 133                   | (2.8%)  | (67.3%                           |
| Short term loans                               |                       | -                     |  | -                     | -                                      | -                     | -   | -                     |   |                                  |
| Borrowing long term/refinancing                | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Increase (decrease) in consumer deposits       | 1 009                 | 586                   | 58.1%                                  | 43                    | 4.3%                                   | 629                   | 62.4%   | 133                   | (2.8%)  | (67.3%                           |
| Payments                                       | (3 012)               | -                     |  | -                     | -                                      |                       |   | -                     | 71.9%   | -                                |
| Repayment of borrowing                         | (3 012)               | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | 71.9%   | -                                |
| Net Cash from/(used) Financing Activities      | (2 002)               | 586                   | (29.3%)                                | 43                    | (2.2%)                                 | 629                   | (31.4%)   | 133                   | 168.6%  | (67.3%                           |
| Net Increase/(Decrease) in cash held           | 70 373                | (42 086)              | (59.8%)                                | 67 685                | 96.2%                                  | 25 599                | 36.4%   | 4 165                 | 140.2%  | 1 524.99                         |
| Cash/cash equivalents at the year begin:       | (191 407)             | 16 232                | (8.5%)                                 | (25 854)              | 13.5%                                  | 16 232                | (8.5%)  | (91 897)              | 100.7%  | (71.99                           |
| Cash/cash equivalents at the year end:         | (121 034)             | (25 854)              | 21.4%                                  | 41 831                | (34.6%)                                | 41 831                | (34.6%)   | (87 732)              | 166.6%  | (147.7%                          |
|  | 1 '                   |                       | 1                                      |                       | 1                                      | 1                     | 1   |                       | 1   | 1                                |

Part 4: Debtor Age Analysis

| •   | 0 - 30 | Days  | 31 - 60 Days |      | 61 - 90 Days |      | Over 90 Days |       | Total   |        |        | ots Written Off to |        | Bad Debts ito<br>I Policy |
|---|--------|-------|--------------|------|--------------|------|--------------|-------|---------|--------|--------|--------------------|--------|---------------------------|
| R thousands   | Amount | %     | Amount       | %    | Amount       | %    | Amount       | %     | Amount  | %      | Amount | %                  | Amount | %                         |
| Debtors Age Analysis By Income Source                                     |        |       |              |      |              |      |              |       |         |        |        |                    |        |                           |
| Trade and Other Receivables from Exchange Transactions - Water            | 10 533 | 3.8%  | 8 529        | 3.1% | 8 188        | 3.0% | 247 403      | 90.1% | 274 652 | 33.6%  | -      | -                  | -      |                           |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 10 257 | 9.7%  | 3 475        | 3.3% | 3 350        | 3.2% | 88 935       | 83.9% | 106 018 | 13.0%  | -      | -                  | -      |                           |
| Receivables from Non-exchange Transactions - Property Rates               | 6 345  | 9.1%  | 2 778        | 4.0% | 1 385        | 2.0% | 59 326       | 85.0% | 69 834  | 8.5%   | -      | -                  | -      |                           |
| Receivables from Exchange Transactions - Waste Water Management           | 3 427  | 2.5%  | 3 366        | 2.5% | 2 684        | 2.0% | 126 013      | 93.0% | 135 491 | 16.6%  | -      | -                  | -      |                           |
| Receivables from Exchange Transactions - Waste Management                 | 2 219  | 1.7%  | 2 363        | 1.8% | 2 200        | 1.7% | 121 765      | 94.7% | 128 546 | 15.7%  |        | -                  | -      |                           |
| Receivables from Exchange Transactions - Property Rental Debtors          | -      |       | -            |      | -            | -    |              | -     | -       |        | -      | -                  | -      | 1                         |
| Interest on Arrear Debtor Accounts  | -      |       | -            |      | -            | -    |              | -     | -       |        | -      | -                  | -      |                           |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -      |       | -            |      | -            | -    |              | -     | -       |        | -      | -                  | -      | 1                         |
| Other   | 1 215  | 1.2%  | 990          | 1.0% | 966          | .9%  | 99 747       | 96.9% | 102 919 | 12.6%  | -      | -                  | -      | 'n                        |
| Total By Income Source  | 33 996 | 4.2%  | 21 501       | 2.6% | 18 774       | 2.3% | 743 189      | 90.9% | 817 460 | 100.0% | -      | -                  |        |                           |
| Debtors Age Analysis By Customer Group                                    |        |       |              |      |              |      |              |       |         |        |        |                    |        |                           |
| Organs of State   | 591    | 7.0%  | 662          | 7.9% | 566          | 6.7% | 6 588        | 78.4% | 8 407   | 1.0%   | -      | -                  | -      | 'n                        |
| Commercial  | 16 105 | 19.0% | 4 198        | 5.0% | 3 689        | 4.4% | 60 668       | 71.7% | 84 661  | 10.4%  | -      | -                  | -      | 1                         |
| Households  | 16 812 | 2.5%  | 16 071       | 2.3% | 14 000       | 2.0% | 638 896      | 93.2% | 685 779 | 83.9%  | -      | -                  | -      | 1                         |
| Other   | 488    | 1.3%  | 570          | 1.5% | 518          | 1.3% | 37 036       | 95.9% | 38 613  | 4.7%   | -      | -                  | -      | i                         |
| Total By Customer Group   | 33 996 | 4.2%  | 21 501       | 2.6% | 18 774       | 2.3% | 743 189      | 90.9% | 817 460 | 100.0% | -      | -                  |        |                           |

Part 5: Creditor Age Analysis

|                         | 0 - 30 | Days   | 31 - 60 Days |       | 61 - 9 | 0 Days | Over 9  | 0 Days | Total   |        |
|-------------------------|--------|--------|--------------|-------|--------|--------|---------|--------|---------|--------|
| R thousands             | Amount | %      | Amount       | %     | Amount | %      | Amount  | %      | Amount  | %      |
| Creditor Age Analysis   |        |        |              |       |        |        |         |        |         |        |
| Bulk Electricity        | -      | -      | -            | -     | 4 684  | 3.8%   | 120 193 | 96.2%  | 124 877 | 54.6%  |
| Bulk Water              | 18 323 | 100.0% | -            | -     | -      | -      |         | -      | 18 323  | 8.0%   |
| PAYE deductions         | 4 423  | 100.0% | -            | -     | -      | -      |         | -      | 4 423   | 1.9%   |
| VAT (output less input) |        | -      | -            | -     | -      | -      |         | -      | -       |        |
| Pensions / Retirement   | 6 286  | 100.0% | -            | -     |        | -      |         | -      | 6 286   | 2.7%   |
| Loan repayments         |        | -      | -            | -     | -      | -      |         | -      | -       |        |
| Trade Creditors         |        | -      | -            | -     | -      | -      |         | -      | -       |        |
| Auditor-General         | 340    | 100.0% | -            | -     | -      | -      |         | -      | 340     | .1%    |
| Other                   | 9 602  | 12.9%  | 15 403       | 20.7% | 4 408  | 5.9%   | 44 950  | 60.4%  | 74 364  | 32.5%  |
| Total                   | 38 974 | 17.0%  | 15 403       | 6.7%  | 9 092  | 4.0%   | 165 144 | 72.2%  | 228 613 | 100.0% |

Contact Details

| Municipal Manager | Mr M F Mahlangu | 017 620 6287 |
|-------------------|-----------------|--------------|
| Financial Manager | Mr LM Mokgatsi  | 017 620 6275 |

Source Local Government Database

# MPUMALANGA: GERT SIBANDE (DC30) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

| Tarti. Operating Revenue and Experiantic                    |                       |                       |  | 2014/15               |  |                       | 2013/14   |                       |   |                                  |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|   | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year 1                | o Date  | Second                | d Quarter   |                                  |
| R thousands   | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 t<br>Q2 of 2014/15 |
| Operating Revenue and Expenditure                           |                       |                       |  |                       |  |                       |   |                       |   |                                  |
|   | 207.000               | 440.000               | 00.40/                                 | 05 570                | 04.70/                                 | 200 550               | F4.40/  | 00.400                | F0 70/  | F (0)                            |
| Operating Revenue   | 387 239               | 113 980               | 29.4%                                  | 95 572                | 24.7%                                  | 209 552               | 54.1%   | 90 482                | 50.7%   | 5.6%                             |
| Property rates  | -                     | -                     | -                                      |                       | -                                      |                       | -   | -                     | -   | -                                |
| Property rates - penalties and collection charges           | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Service charges - electricity revenue                       | -                     | -                     | -                                      |                       | -                                      |                       | -   | -                     | -   | -                                |
| Service charges - water revenue                             | -                     | -                     | -                                      |                       | -                                      |                       | -   | -                     | -   | -                                |
| Service charges - sanitation revenue                        | -                     | -                     | -                                      |                       | -                                      |                       | -   | -                     | -   | -                                |
| Service charges - refuse revenue                            |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Service charges - other                                     | 1 500                 | -                     | -                                      |                       | -                                      |                       | -   | -                     | -   |                                  |
| Rental of facilities and equipment                          |                       |                       |  | -                     | -                                      |                       |   |                       |   |                                  |
| Interest earned - external investments                      | 3 420                 | 522                   | 15.3%                                  | (202)                 | (5.9%)                                 | 320                   | 9.3%  | 1 050                 | 53.5%   | (119.39                          |
| Interest earned - outstanding debtors                       | -                     | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                                |
| Dividends received  | -                     | -                     | -                                      |                       | -                                      |                       | -   | -                     | -   | -                                |
| Fines   | -                     | -                     | -                                      |                       | -                                      | -                     |   | -                     | -   | -                                |
| Licences and permits  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Agency services   |                       | 112 351               | 29.4%                                  | 95 230                | 24.9%                                  | 207 580               | -   | 88 583                | 59.4%   | 7.5                              |
| Transfers recognised - operational                          | 381 781               | 1 108                 |  |                       |  | 207 580               | 54.4%<br>307.0%                                       |                       |   |                                  |
| Other own revenue Gains on disposal of PPE                  | 538                   | 1 108                 | 205.8%                                 | 544                   | 101.2%                                 | 1 652                 | 307.0%  | 848                   | 6.6%  | (35.8%                           |
| · ·   |                       | _                     |  | -                     |  | -                     |   |                       |   |                                  |
| Operating Expenditure                                       | 397 106               | 53 101                | 13.4%                                  | 65 982                | 16.6%                                  | 119 083               | 30.0%   | 74 019                | 30.3%   |                                  |
| Employee related costs                                      | 107 137               | 23 653                | 22.1%                                  | 24 127                | 22.5%                                  | 47 780                | 44.6%   | 18 982                | 35.4%   |                                  |
| Remuneration of councillors                                 | 12 413                | 2 446                 | 19.7%                                  | 2 528                 | 20.4%                                  | 4 974                 | 40.1%   | 2 404                 | 40.5%   | 5.29                             |
| Debt impairment   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Depreciation and asset impairment                           | 18 746                | 4 448                 | 23.7%                                  | 4 448                 | 23.7%                                  | 8 895                 | 47.5%   | 4 314                 | 57.3%   | 3.19                             |
| Finance charges   | 3 551                 | (151)                 | (4.2%)                                 | 495                   | 13.9%                                  | 344                   | 9.7%  | 787                   | 39.3%   | (37.19                           |
| Bulk purchases  | -                     | -                     | -                                      |                       | -                                      |                       | -   | -                     | -   |                                  |
| Other Materials   | -                     | -                     | -                                      |                       | -                                      |                       | -   | -                     | -   | -                                |
| Contracted services   | 1 910                 | 112                   | 5.9%                                   | 732                   | 38.3%                                  | 844                   | 44.2%   | 328                   | 37.9%   |                                  |
| Transfers and grants  | 220 577               | 15 670                | 7.1%                                   | 21 852                | 9.9%                                   | 37 522                | 17.0%   | 39 200                | 23.9%   |                                  |
| Other expenditure   | 32 773                | 6 923                 | 21.1%                                  | 11 800                | 36.0%                                  | 18 723                | 57.1%   | 8 005                 | 49.3%   | 47.49                            |
| Loss on disposal of PPE                                     | -                     | -                     | -                                      | -                     | -                                      | =                     | -   | -                     | -   | -                                |
| Surplus/(Deficit)   | (9 867)               | 60 880                |  | 29 590                |  | 90 469                |   | 16 462                |   |                                  |
| Transfers recognised - capital                              | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Contributions recognised - capital                          | -                     | -                     | -                                      |                       | -                                      |                       | -   | -                     | -   | -                                |
| Contributed assets  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) after capital transfers and contributions | (9 867)               | 60 880                |  | 29 590                |  | 90 469                |   | 16 462                |   |                                  |
| Taxation  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                                  |
| Surplus/(Deficit) after taxation                            | (9 867)               | 60 880                |  | 29 590                |  | 90 469                |   | 16 462                |   |                                  |
| Attributable to minorities                                  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) attributable to municipality              | (9 867)               | 60 880                |  | 29 590                |  | 90 469                |   | 16 462                |   |                                  |
| Share of surplus/ (deficit) of associate                    | ,,                    | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                                  |
| Surplus/(Deficit) for the year                              | (9 867)               | 60 880                |  | 29 590                |  | 90 469                |   | 16 462                |   |                                  |

|   |                       |                       |  | 2013/14               |  |                       |   |                       |   |                                   |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|   | Budget                | First (               | Quarter                                | Second                | l Quarter                              | Year                  | to Date   | Second Quarter        |   |                                   |
| R thousands                                 | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 to<br>Q2 of 2014/15 |
| Capital Revenue and Expenditure             |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Source of Finance                           | 12 000                | 1 066                 | 8.9%                                   | 371                   | 3.1%                                   | 1 437                 | 12.0%   | 13 698                | 39.6%   | (97.3%)                           |
| National Government                         | 12 000                | 1 000                 | 0.770                                  | 3/1                   | 3.170                                  | 1 437                 | 12.070  | 13 070                | 37.070  | (77.370)                          |
| Provincial Government                       |                       | -                     | -                                      | -                     |  |                       |   |                       |   |                                   |
| District Municipality                       |                       |                       | -                                      |                       |  |                       |   |                       |   | -                                 |
| Other transfers and grants                  |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Transfers recognised - capital              | -                     |                       | _                                      | _                     | -                                      | _                     |   |                       | -   |                                   |
| Borrowing                                   |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Internally generated funds                  | 12 000                | 1 066                 | 8.9%                                   | 371                   | 3.1%                                   | 1 437                 | 12.0%   | 13 698                | 39.6%   | (97.3%)                           |
| Public contributions and donations          | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | - (                               |
| Capital Expenditure Standard Classification | 12 000                | 1 066                 | 8.9%                                   | 371                   | 3.1%                                   | 1 437                 | 12.0%   | 13 698                | 39.6%   | (97.3%)                           |
| Governance and Administration               | 12 000                | 1 066                 | 8.9%                                   | 371                   | 3.1%                                   | 1 437                 | 12.0%   | 13 698                | 39.6%   | (97.3%)                           |
| Executive & Council                         | 12 000                | 1 066                 | 8.9%                                   | 371                   | 3.1%                                   | 1 437                 | 12.0%   | 13 698                | 39.6%   | (97.3%)                           |
| Budget & Treasury Office                    | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                                   |
| Corporate Services                          | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Community and Public Safety                 |                       | -                     | -                                      |                       | -                                      | -                     |   | -                     | -   | -                                 |
| Community & Social Services                 | -                     | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                                 |
| Sport And Recreation                        | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Public Safety                               | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Housing                                     | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Health                                      | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Economic and Environmental Services         | -                     | -                     | -                                      | -                     |  | -                     | -   | -                     | -   | -                                 |
| Planning and Development                    | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Road Transport                              | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Environmental Protection                    | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Trading Services                            | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Electricity                                 | -                     | -                     | -                                      | -                     |  | -                     | -   | -                     | -   | -                                 |
| Water Waste Water Management                | -                     | -                     | -                                      | -                     |  | -                     | -   | -                     | -   | -                                 |
| waste water management<br>Waste Management  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Other                                       | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Other                                       | 1                     | · ·                   | -                                      | -                     |  | _                     | · ·   | -                     | -   | _                                 |

| Tart 5. Gasii Receipts and Fayments            | 2014/15               |                       |  |                       |  |                       |   | 201                   | 3/14  |                                   |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|  | Budget                | First 0               | Quarter                                | Second                | Quarter                                | Year                  | o Date  | Second                | Quarter   |                                   |
| R thousands                                    | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 to<br>Q2 of 2014/15 |
|  |                       |                       |  |                       |  |                       | -Proposition  |                       |   |                                   |
| Cash Flow from Operating Activities            |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Receipts                                       | 387 239               | 116 310               | 30.0%                                  | 91 679                | 23.7%                                  | 207 989               | 53.7%   |                       | 50.7%   | 1.3%                              |
| Ratepayers and other                           | 2 038                 | 3 448                 | 169.2%                                 | 714                   | 35.0%                                  | 4 162                 | 204.2%  | 838                   | 3.2%  | (14.8%)                           |
| Government - operating                         | 381 781               | 112 341               | 29.4%                                  | 90 436                | 23.7%                                  | 202 776               | 53.1%   | 88 583                | 59.4%   | 2.1%                              |
| Government - capital                           | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Interest                                       | 3 420                 | 522                   | 15.3%                                  | 529                   | 15.5%                                  | 1 051                 | 30.7%   | 1 050                 | 53.5%   | (49.6%)                           |
| Dividends                                      |                       |                       | -                                      |                       | -                                      |                       | -   | -                     | -   |                                   |
| Payments                                       | (397 106)             | (82 344)              | 20.7%                                  | (74 675)              | 18.8%                                  | (157 020)             | 39.5%   | (79 996)              | 40.5%   | (6.7%)                            |
| Suppliers and employees                        | (172 978)             | (66 674)              | 38.5%                                  | (52 328)              | 30.3%                                  | (119 002)             | 68.8%   | (40 009)              | 72.2%   | 30.8%                             |
| Finance charges                                | (3 551)               |                       |  | (495)                 | 13.9%                                  | (495)                 | 13.9%   |                       | 39.3%   | (37.1%)                           |
| Transfers and grants                           | (220 577)             | (15 670)              | 7.1%                                   | (21 852)              | 9.9%                                   | (37 522)              | 17.0%   |                       | 23.9%   | (44.3%)                           |
| Net Cash from/(used) Operating Activities      | (9 867)               | 33 966                | (344.2%)                               | 17 003                | (172.3%)                               | 50 969                | (516.6%)  | 10 476                | 1 236.4%  | 62.3%                             |
| Cash Flow from Investing Activities            |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Receipts                                       | -                     | (16 000)              | -                                      | (16 000)              | -                                      | (32 000)              | -   | (8 000)               | -   | 100.0%                            |
| Proceeds on disposal of PPE                    | -                     | - 1                   | -                                      | -                     | -                                      | -                     | -   |                       | -   | -                                 |
| Decrease in non-current debtors                | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Decrease in other non-current receivables      | -                     | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                                 |
| Decrease (increase) in non-current investments | -                     | (16 000)              | -                                      | (16 000)              | -                                      | (32 000)              | -   | (8 000)               | -   | 100.0%                            |
| Payments                                       | (12 000)              | (3)                   |  | (371)                 | 3.1%                                   | (375)                 | 3.1%  | (13 698)              | 42.3%   | (97.3%)                           |
| Capital assets                                 | (12 000)              | (3)                   | -                                      | (371)                 | 3.1%                                   | (375)                 | 3.1%  | (13 698)              | 42.3%   | (97.3%)                           |
| Net Cash from/(used) Investing Activities      | (12 000)              | (16 003)              | 133.4%                                 | (16 371)              | 136.4%                                 | (32 375)              | 269.8%  | (21 698)              | 225.2%  | (24.6%)                           |
| Cash Flow from Financing Activities            |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Receipts                                       |                       |                       |  |                       | _                                      |                       |   |                       |   |                                   |
| Short term loans                               | _                     | _                     | -                                      | _                     | _                                      | _                     | _   | _                     | _   | -                                 |
| Borrowing long term/refinancing                |                       |                       |  |                       |  |                       |   |                       |   | -                                 |
| Increase (decrease) in consumer deposits       |                       |                       |  |                       |  |                       |   |                       |   | -                                 |
| Payments                                       | (8 000)               |                       |  | (3 840)               | 48.0%                                  | (3 840)               | 48.0%   | (3 548)               | 51.4%   | 8.2%                              |
| Repayment of borrowing                         | (8 000)               | -                     | -                                      | (3 840)               | 48.0%                                  | (3 840)               | 48.0%   | (3 548)               | 51.4%   | 8.2%                              |
| Net Cash from/(used) Financing Activities      | (8 000)               | -                     | -                                      | (3 840)               | 48.0%                                  | (3 840)               | 48.0%   | (3 548)               | 51.4%   | 8.2%                              |
| Net Increase/(Decrease) in cash held           | (29 867)              | 17 963                | (60.1%)                                | (3 208)               | 10.7%                                  | 14 755                | (49.4%)   | (14 771)              | 103.9%  | (78.3%)                           |
| Cash/cash equivalents at the year begin:       | 60 172                | 13 611                | 22.6%                                  | 31 574                | 52.5%                                  | 13 611                | 22.6%   |                       | 99.6%   | (9.0%)                            |
| Cash/cash equivalents at the year end:         | 30 305                | 31 574                | 104.2%                                 | 28 366                | 93.6%                                  | 28 366                | 93.6%   |                       | 91.8%   | 42.4%                             |

Part 4: Debtor Age Analysis

|   | 0 - 30 | Days   | 31 - 60 Days |   | 61 - 90 Days |   | Over 90 Days |   | Total  |        |        | its Written Off to | Impairment -I<br>Council |               |
|---|--------|--------|--------------|---|--------------|---|--------------|---|--------|--------|--------|--------------------|--------------------------|---------------|
| R thousands   | Amount | %      | Amount       | % | Amount       | % | Amount       | % | Amount | %      | Amount | %                  | Amount                   | %             |
| Debtors Age Analysis By Income Source                                     |        |        |              |   |              |   |              |   |        |        |        |                    |                          | 1             |
| Trade and Other Receivables from Exchange Transactions - Water            | -      | -      | -            | - | -            | - | -            | - | -      | -      | -      | -                  | -                        | 'n            |
| Trade and Other Receivables from Exchange Transactions - Electricity      | -      | -      | -            | - | -            | - | -            | - | -      | -      | -      | -                  | -                        | in .          |
| Receivables from Non-exchange Transactions - Property Rates               | -      | -      | -            | - | -            | - | -            | - | -      | -      | -      | -                  | -                        | in the second |
| Receivables from Exchange Transactions - Waste Water Management           | -      | -      | -            | - | -            | - | -            | - | -      | -      | -      | -                  | -                        | in the second |
| Receivables from Exchange Transactions - Waste Management                 | -      | -      | -            | - | -            | - | -            | - | -      | -      | -      | -                  | -                        | in the second |
| Receivables from Exchange Transactions - Property Rental Debtors          | -      | -      | -            | - | -            | - | -            | - | -      | -      | -      | -                  | -                        | i             |
| Interest on Arrear Debtor Accounts  | -      |        | -            |   | -            | - | -            | - | -      |        | -      | -                  |                          | in the second |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -      |        | -            |   | -            | - | -            | - | -      |        | -      | -                  |                          | in .          |
| Other   | 9 318  | 100.0% | -            |   | -            | - | -            | - | 9 318  | 100.0% |        | -                  |                          | in .          |
| Total By Income Source  | 9 318  | 100.0% |              | - | -            | - | -            | - | 9 318  | 100.0% | -      | -                  | -                        |               |
| Debtors Age Analysis By Customer Group                                    |        |        |              |   |              |   |              |   |        |        |        |                    |                          |               |
| Organs of State   | -      | -      | -            | - | -            | - | -            | - | -      | -      | -      | -                  | -                        | i             |
| Commercial  | -      | -      | -            | - | -            | - | -            | - | -      | -      | -      | -                  | -                        | i             |
| Households  | -      | -      | -            | - | -            | - | -            | - | -      | -      | -      | -                  | -                        | 'n            |
| Other   | 9 318  | 100.0% | -            | - | -            | - | -            | - | 9 318  | 100.0% | -      | -                  | -                        | i             |
| Total By Customer Group   | 9 318  | 100.0% |              | - |              | - | -            | - | 9 318  | 100.0% | -      | -                  |                          |               |

Part 5: Creditor Age Analysis

|                         | 0 - 30 | ) Days | 31 - 60 Days |   | 61 - 9 | 0 Days | Over 90 Days |       | Total  |        |
|-------------------------|--------|--------|--------------|---|--------|--------|--------------|-------|--------|--------|
| R thousands             | Amount | %      | Amount       | % | Amount | %      | Amount       | %     | Amount | %      |
| Creditor Age Analysis   |        |        |              |   |        |        |              |       |        |        |
| Bulk Electricity        | -      | -      | -            | - | -      | -      | -            | -     | -      | -      |
| Bulk Water              | -      | -      | -            | - | -      | -      | -            | -     | -      | -      |
| PAYE deductions         | -      | -      | -            | - | -      | -      | -            | -     | -      | -      |
| VAT (output less input) | -      | -      | -            | - | -      | -      | -            | -     | -      |        |
| Pensions / Retirement   | -      | -      | -            | - | -      | -      | -            | -     | -      | -      |
| Loan repayments         | -      | -      | -            | - | -      | -      | -            | -     | -      | -      |
| Trade Creditors         | -      | -      | -            | - | -      | -      | -            | -     | -      | -      |
| Auditor-General         | -      | -      | -            | - | -      | -      | -            | -     | -      |        |
| Other                   | 5 965  | 23.8%  | -            | - | -      | -      | 19 073       | 76.2% | 25 038 | 100.0  |
| Total                   | 5 965  | 23.8%  | -            | - | -      | -      | 19 073       | 76.2% | 25 038 | 100.09 |

Contact Details

| Municipal Manager | C A Habile | 017 801 7008 |
|-------------------|------------|--------------|
| Financial Manager | A Y Singh  | 017 801 7013 |

Source Local Government Database

# MPUMALANGA: VICTOR KHANYE (MP311) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

|   | 2014/15               |                       |  |                       |  |                       |   | 201                   | 13/14   |                                  |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|   | Budget                | First (               | Quarter                                | Second                | l Quarter                              | Year                  | to Date   | Second                | d Quarter   |                                  |
| R thousands   | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 I<br>Q2 of 2014/15 |
|   |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Operating Revenue and Expenditure                           |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Operating Revenue   | -                     | 106 697               | -                                      | 102 548               | -                                      | 209 245               | -   | 79 531                | 54.8%   | 28.99                            |
| Property rates  | -                     | 20 603                | -                                      | 14 165                | -                                      | 34 769                | -   | 10 143                | 50.0%   | 39.7                             |
| Property rates - penalties and collection charges           | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Service charges - electricity revenue                       | -                     | 26 598                | -                                      | 34 893                | -                                      | 61 490                | -   | 24 112                | 55.0%   | 44.7                             |
| Service charges - water revenue                             | -                     | 18 712                | -                                      | 13 514                | -                                      | 32 226                | -   | 10 658                | 45.6%   | 26.8                             |
| Service charges - sanitation revenue                        | -                     | 2 202                 | -                                      | 2 138                 | -                                      | 4 340                 | -   | 2 012                 | 50.1%   | 6.3                              |
| Service charges - refuse revenue                            | -                     | 2 444                 | -                                      | 2 481                 | -                                      | 4 926                 | -   | 2 254                 | 50.1%   | 10.1                             |
| Service charges - other                                     | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Rental of facilities and equipment                          | -                     | 622                   | -                                      | 555                   | -                                      | 1 177                 | -   | 536                   | 28.7%   | 3.4                              |
| Interest earned - external investments                      | -                     | 148                   | -                                      | 107                   | -                                      | 255                   | -   | 223                   | 35.0%   | (51.89                           |
| Interest earned - outstanding debtors                       | -                     | 6 373                 | -                                      | 5 999                 | -                                      | 12 371                | -   | 5 154                 | 48.4%   | 16.4                             |
| Dividends received  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Fines   | -                     | 11                    | -                                      | 123                   | -                                      | 134                   | -   | 6                     | 7.4%  | 1 994.59                         |
| Licences and permits  | -                     | 718                   | -                                      | 617                   | -                                      | 1 335                 | -   | 542                   | 35.9%   | 13.7                             |
| Agency services   | -                     | 4 380                 | -                                      | 4 627                 | -                                      | 9 008                 | -   | 6 055                 | 83.7%   | (23.69                           |
| Transfers recognised - operational                          | -                     | 23 410                | -                                      | 19 714                | -                                      | 43 124                | -   | 17 397                | 68.8%   | 13.3                             |
| Other own revenue   | -                     | 467                   | -                                      | 3 606                 | -                                      | 4 073                 | -   | 426                   | 57.5%   | 746.5                            |
| Gains on disposal of PPE                                    | -                     | 7                     | -                                      | 9                     | -                                      | 17                    | -   | 13                    | -   | (24.29                           |
| Operating Expenditure                                       | -                     | 68 654                | -                                      | 70 882                | -                                      | 139 536               | -   | 81 950                | 54.2%   | (13.5%                           |
| Employee related costs                                      | -                     | 22 719                |  | 23 454                |  | 46 173                | -   | 20 232                | 41.7%   | 15.9                             |
| Remuneration of councillors                                 | -                     | 1 477                 | -                                      | 1 505                 | -                                      | 2 982                 | -   | 1 386                 | 44.8%   | 8.6                              |
| Debt impairment   | -                     | 5 000                 |  | 5 000                 |  | 10 000                | -   | 11 612                | 49.8%   | (56.99                           |
| Depreciation and asset impairment                           | -                     | 1 557                 | -                                      | 1 557                 | -                                      | 3 114                 | -   | 1 495                 | 50.4%   | 4.2                              |
| Finance charges   | -                     | 373                   | -                                      | 574                   | -                                      | 947                   | -   | 670                   | 12.1%   | (14.39                           |
| Bulk purchases  | -                     | 21 283                | -                                      | 26 069                | -                                      | 47 352                | -   | 22 370                | 82.5%   | 16.5                             |
| Other Materials   | -                     | 3 414                 | -                                      | 2 357                 | -                                      | 5 771                 | -   | 8 540                 | 63.4%   | (72.49                           |
| Contracted services   | -                     | 2 276                 | -                                      | 2 114                 | -                                      | 4 390                 | -   | 2 450                 | 42.2%   | (13.79                           |
| Transfers and grants  | -                     | 1 211                 | -                                      | 1 095                 | -                                      | 2 306                 | -   | 2 732                 | 180.3%  | (59.99                           |
| Other expenditure   | -                     | 9 344                 | -                                      | 7 156                 | -                                      | 16 500                | -   | 10 463                | 46.2%   | (31.69                           |
| Loss on disposal of PPE                                     | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit)   | -                     | 38 043                |  | 31 666                |  | 69 709                |   | (2 419)               |   |                                  |
| Transfers recognised - capital                              | -                     | -                     | -                                      | -                     | -                                      | -                     | -   |                       | -   | -                                |
| Contributions recognised - capital                          | -                     | -                     |  |                       |  |                       | -   | -                     |   | -                                |
| Contributed assets  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) after capital transfers and contributions | -                     | 38 043                |  | 31 666                |  | 69 709                |   | (2 419)               |   |                                  |
| Taxation  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                                  |
| Surplus/(Deficit) after taxation                            | -                     | 38 043                |  | 31 666                |  | 69 709                |   | (2 419)               |   |                                  |
| Attributable to minorities                                  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   |                       | -   | -                                |
| Surplus/(Deficit) attributable to municipality              | -                     | 38 043                |  | 31 666                |  | 69 709                |   | (2 419)               |   |                                  |
| Share of surplus/ (deficit) of associate                    | -                     | -                     | -                                      |                       | -                                      |                       | -   | (= 117)               | -   |                                  |
| Surplus/(Deficit) for the year                              |                       | 38 043                |  | 31 666                |  | 69 709                |   | (2 419)               |   |                                  |

| •   | 2014/15               |                       |  |                       |  |                       |   |                       | 2013/14   |                                   |  |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|--|
|   | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year t                | o Date  | Second                | l Quarter   |                                   |  |
| R thousands                                 | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 to<br>Q2 of 2014/15 |  |
| Capital Revenue and Expenditure             |                       |                       |  |                       |  |                       |   |                       |   |                                   |  |
| Source of Finance                           | 51 103                | 657                   | 1.3%                                   | 1 026                 | 2.0%                                   | 1 683                 | 3.3%  | 3 326                 | 3.8%  | (69.2%)                           |  |
|   |                       |                       |  |                       |  |                       |   |                       |   |                                   |  |
| National Government                         | 22 342                | 366                   | 1.6%                                   | 865                   | 3.9%                                   | 1 231                 | 5.5%  | 2 336                 | 9.7%  | (63.0%)                           |  |
| Provincial Government                       | 6 028                 | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                                 |  |
| District Municipality                       | 17 215                | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                                 |  |
| Other transfers and grants                  |                       |                       | 1                                      |                       |  |                       |   |                       |   |                                   |  |
| Transfers recognised - capital              | 45 585                | 366                   | .8%                                    | 865                   | 1.9%                                   | 1 231                 | 2.7%  | 2 336                 | 6.2%  | (63.0%)                           |  |
| Borrowing                                   |                       | -                     | -                                      | -                     |  | -                     | -   | -                     |   | (00.001)                          |  |
| Internally generated funds                  | 5 518                 | 291                   | 5.3%                                   | 159                   | 2.9%                                   | 451                   | 8.2%  | 990                   | 62.4%   | (83.9%)                           |  |
| Public contributions and donations          | -                     | -                     | -                                      | 2                     |  | 2                     | -   | -                     | -   | (100.0%)                          |  |
| Capital Expenditure Standard Classification | 51 103                | 657                   | 1.3%                                   | 1 026                 | 2.0%                                   | 1 683                 | 3.3%  | 3 326                 | 3.8%  | (69.2%)                           |  |
| Governance and Administration               | 600                   | 31                    | 5.1%                                   | 159                   | 26.5%                                  | 190                   | 31.6%   | 503                   | 1.4%  | (68.4%)                           |  |
| Executive & Council                         |                       |                       |  |                       | -                                      |                       |   | 52                    | .1%   | (100.0%)                          |  |
| Budget & Treasury Office                    | 400                   | 31                    | 7.6%                                   | 159                   | 39.8%                                  | 190                   | 47.4%   | 145                   | 12.2%   | 9.7%                              |  |
| Corporate Services                          | 200                   | -                     | -                                      | -                     | -                                      | -                     | -   | 306                   | 348.0%  | (100.0%)                          |  |
| Community and Public Safety                 | 7 126                 | 59                    | .8%                                    | 224                   | 3.1%                                   | 283                   | 4.0%  | 692                   | 9.6%  | (67.7%)                           |  |
| Community & Social Services                 | 2 090                 | 14                    | .6%                                    | -                     | -                                      | 14                    | .6%   | -                     | -   |                                   |  |
| Sport And Recreation                        | 4 036                 | 46                    | 1.1%                                   | 224                   | 5.5%                                   | 269                   | 6.7%  | 686                   | 18.6%   | (67.4%)                           |  |
| Public Safety                               | 1 000                 | -                     | -                                      | -                     | -                                      | -                     | -   | 6                     | .3%   | (100.0%)                          |  |
| Housing                                     | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |  |
| Health                                      | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |  |
| Economic and Environmental Services         | 7 388                 | 60                    | .8%                                    | 2                     | -                                      | 62                    | .8%   | 616                   | 5.0%  | (99.7%)                           |  |
| Planning and Development                    | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                                   |  |
| Road Transport                              | 7 388                 | 60                    | .8%                                    | 2                     | -                                      | 62                    | .8%   | 616                   | 5.0%  | (99.7%)                           |  |
| Environmental Protection                    | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |  |
| Trading Services                            | 35 990                | 507                   | 1.4%                                   | 641                   | 1.8%                                   | 1 149                 | 3.2%  | 1 515                 | 7.0%  | (57.7%)                           |  |
| Electricity                                 | 11 807                | 183                   | 1.6%                                   | 539                   | 4.6%                                   | 722                   | 6.1%  | 675                   | 13.3%   | (20.2%                            |  |
| Water                                       | 11 550                | 46                    | .4%                                    | -                     | -                                      | 46                    | .4%   | 840                   | 12.7%   | (100.0%                           |  |
| Waste Water Management                      | 5 290                 | 46                    | .9%                                    | 102                   | 1.9%                                   | 148                   | 2.8%  | -                     | -   | (100.0%                           |  |
| Waste Management                            | 7 343                 | 233                   | 3.2%                                   | -                     | -                                      | 233                   | 3.2%  | -                     | -   | - 1                               |  |
| Other                                       | -                     | -                     | -                                      |                       | -                                      |                       | -   | -                     | -   | -                                 |  |

|  |                    |                       |  | 2014/15               |  |                       |   |                       | 3/14  |                                |
|--|--------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|--------------------------------|
|  | Budget             | First (               | Quarter                                | Second                | l Quarter                              | Year                  | to Date   | Second                | Quarter   |                                |
|  | Main appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14<br>Q2 of 2014/15 |
| R thousands                                    |                    |                       |  |                       |  |                       | арргорпаціон  |                       | арргорпацоп   |                                |
| Cash Flow from Operating Activities            |                    |                       |  |                       |  |                       |   |                       |   |                                |
| Receipts                                       | 316 828            | 106 697               | 33.7%                                  | 103 116               | 32.5%                                  | 209 813               | 66.2%   | 79 528                | 55.9%   | 29.79                          |
| Ratepayers and other                           | 233 077            | 76 766                | 32.9%                                  | 77 296                | 33.2%                                  | 154 062               | 66.1%   | 56 754                | 41.6%   | 36.29                          |
| Government - operating                         | 61 676             | 23 410                | 38.0%                                  | 19 714                | 32.0%                                  | 43 124                | 69.9%   | 17 397                | -   | 13.39                          |
| Government - capital                           | -                  | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                              |
| Interest                                       | 22 075             | 6 521                 | 29.5%                                  | 6 106                 | 27.7%                                  | 12 627                | 57.2%   | 5 376                 | 47.7%   | 13.69                          |
| Dividends                                      | -                  | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                              |
| Payments                                       | (279 823)          | (103 001)             | 36.8%                                  | (71 089)              | 25.4%                                  | (174 090)             | 62.2%   | (86 999)              | 67.9%   | (18.3%                         |
| Suppliers and employees                        | (277 863)          | (101 417)             | 36.5%                                  | (69 421)              | 25.0%                                  | (170 837)             | 61.5%   | (83 597)              | 65.8%   | (17.09                         |
| Finance charges                                | (1 909)            | (373)                 | 19.5%                                  | (574)                 | 30.1%                                  | (947)                 | 49.6%   | (670)                 | 55.6%   | (14.39                         |
| Transfers and grants                           | (51)               | (1 211)               |  | (1 095)               | 2 149.8%                               | (2 306)               |   | (2 732)               | 14 155.6%   | (59.99                         |
| Net Cash from/(used) Operating Activities      | 37 005             | 3 696                 | 10.0%                                  | 32 027                | 86.5%                                  | 35 723                | 96.5%   | (7 471)               | 1.0%  | (528.7%                        |
| Cash Flow from Investing Activities            |                    |                       |  |                       |  |                       |   |                       |   |                                |
| Receipts                                       |                    |                       | -                                      |                       |  |                       |   |                       |   |                                |
| Proceeds on disposal of PPE                    |                    | -                     |  |                       | -                                      |                       | -   |                       | -   |                                |
| Decrease in non-current debtors                |                    | -                     |  |                       | -                                      |                       | -   |                       | -   | -                              |
| Decrease in other non-current receivables      |                    | -                     |  |                       | -                                      |                       | -   |                       | -   |                                |
| Decrease (increase) in non-current investments |                    | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                              |
| Payments                                       | (5 518)            | -                     | -                                      | -                     | -                                      |                       | -   | (83)                  | 8.6%  | (100.0%                        |
| Capital assets                                 | (5 518)            | -                     | -                                      | -                     | -                                      | -                     | -   | (83)                  | 8.6%  | (100.0%                        |
| Net Cash from/(used) Investing Activities      | (5 518)            | -                     | -                                      | -                     | -                                      |                       |   | (83)                  | 8.6%  | (100.0%                        |
| Cash Flow from Financing Activities            |                    |                       |  |                       |  |                       |   |                       |   |                                |
| Receipts                                       |                    |                       |  | _                     | _                                      |                       | _   |                       | _   |                                |
| Short term loans                               | _                  | _                     | -                                      | _                     | _                                      | _                     | _   | _                     | _   |                                |
| Borrowing long term/refinancing                |                    |                       | -                                      | -                     |  |                       |   |                       |   |                                |
| Increase (decrease) in consumer deposits       |                    | -                     |  |                       | -                                      |                       | -   |                       | -   |                                |
| Payments                                       | (5 273)            |                       | -                                      |                       |  |                       |   |                       |   |                                |
| Repayment of borrowing                         | (5 273)            | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                              |
| Net Cash from/(used) Financing Activities      | (5 273)            |                       | -                                      |                       | -                                      |                       | -   |                       |   |                                |
| Net Increase/(Decrease) in cash held           | 26 214             | 3 696                 | 14.1%                                  | 32 027                | 122.2%                                 | 35 723                | 136.3%  | (7 554)               | .6%   | (524.0%                        |
| Cash/cash equivalents at the year begin:       | 1 138              | 25 628                | 2 252.9%                               | 29 324                | 2 577.8%                               | 25 628                | 2 252.9%  | 33 472                | 2 252.9%  | (12.49                         |
| Cash/cash equivalents at the year end:         | 27 352             | 29 324                | 107.2%                                 | 61 351                | 224.3%                                 | 61 351                | 224.3%  | 25 918                | 56.3%   | 136.7                          |
|  |                    |                       |  | 1                     |  |                       |   |                       |   | 1                              |

Part 4: Debtor Age Analysis

|   | 0 - 30 | Days  | 31 - 60 Days |      | 61 - 90 Days |      | Over 90 Days |       | Total   |        |        | its Written Off to | Impairment -<br>Counci | Bad Debts ito<br>I Policy |
|---|--------|-------|--------------|------|--------------|------|--------------|-------|---------|--------|--------|--------------------|------------------------|---------------------------|
| R thousands   | Amount | %     | Amount       | %    | Amount       | %    | Amount       | %     | Amount  | %      | Amount | %                  | Amount                 | %                         |
| Debtors Age Analysis By Income Source                                     |        |       |              |      |              |      |              |       |         |        |        |                    |                        | ı                         |
| Trade and Other Receivables from Exchange Transactions - Water            | 12 366 | 10.1% | 3 493        | 2.9% | 4 236        | 3.5% | 101 885      | 83.5% | 121 980 | 37.1%  | -      | -                  | -                      | ı                         |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 4 771  | 38.0% | 673          | 5.4% | 461          | 3.7% | 6 649        | 53.0% | 12 553  | 3.8%   | -      | -                  | -                      | l .                       |
| Receivables from Non-exchange Transactions - Property Rates               | 3 340  | 5.6%  | 3 277        | 5.5% | 2 910        | 4.9% | 49 708       | 83.9% | 59 236  | 18.0%  | -      | -                  | -                      | ı                         |
| Receivables from Exchange Transactions - Waste Water Management           | 313    | 2.2%  | 260          | 1.9% | 236          | 1.7% | 13 150       | 94.2% | 13 959  | 4.2%   |        | -                  |                        | l .                       |
| Receivables from Exchange Transactions - Waste Management                 | 307    | 3.2%  | 229          | 2.4% | 201          | 2.1% | 8 764        | 92.2% | 9 501   | 2.9%   |        | -                  |                        | l .                       |
| Receivables from Exchange Transactions - Property Rental Debtors          | -      |       | -            |      | -            | -    |              | -     | -       |        | -      | -                  |                        | l .                       |
| Interest on Arrear Debtor Accounts  | -      |       | -            |      | -            | -    |              | -     | -       |        | -      | -                  |                        | l .                       |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -      |       | -            |      | -            | -    |              | -     | -       |        | -      | -                  |                        | l .                       |
| Other   | 3 551  | 3.2%  | 1 475        | 1.3% | 1 411        | 1.3% | 105 559      | 94.3% | 111 997 | 34.0%  | -      | -                  | -                      | ı                         |
| Total By Income Source  | 24 648 | 7.5%  | 9 407        | 2.9% | 9 455        | 2.9% | 285 717      | 86.8% | 329 227 | 100.0% | -      | -                  |                        |                           |
| Debtors Age Analysis By Customer Group                                    |        |       |              |      |              |      |              |       |         |        |        |                    |                        | ı                         |
| Organs of State   | -      | -     | -            | -    | -            | -    | -            | -     | -       | -      | -      | -                  | -                      | ı                         |
| Commercial  | -      | -     | -            | -    | -            | -    |              | -     | -       |        | -      | -                  | -                      | l .                       |
| Households  | -      | -     | -            | -    | -            | -    | -            | -     | -       | -      | -      | -                  | -                      | ı                         |
| Other   | 24 648 | 7.5%  | 9 407        | 2.9% | 9 455        | 2.9% | 285 717      | 86.8% | 329 227 | 100.0% | -      | -                  | -                      | ı                         |
| Total By Customer Group   | 24 648 | 7.5%  | 9 407        | 2.9% | 9 455        | 2.9% | 285 717      | 86.8% | 329 227 | 100.0% | -      | -                  |                        |                           |

Part 5: Creditor Age Analysis

|                         | 0 - 30 | 0 - 30 Days |        | 31 - 60 Days |        | 61 - 90 Days |        | Over 90 Days |        | tal    |
|-------------------------|--------|-------------|--------|--------------|--------|--------------|--------|--------------|--------|--------|
| R thousands             | Amount | %           | Amount | %            | Amount | %            | Amount | %            | Amount | %      |
| Creditor Age Analysis   |        |             |        |              |        |              |        |              |        |        |
| Bulk Electricity        | 6 095  | 100.0%      | -      | -            | -      | -            | -      | -            | 6 095  | 55.39  |
| Bulk Water              | 1 988  | 100.0%      | -      | -            | -      | -            | -      | -            | 1 988  | 18.09  |
| PAYE deductions         | 1 357  | 100.0%      | -      | -            | -      | -            | -      | -            | 1 357  | 12.3   |
| VAT (output less input) | (779)  | 100.0%      | -      | -            | -      | -            | -      | -            | (779)  | (7.19  |
| Pensions / Retirement   | 1 443  | 100.0%      | -      | -            | -      | -            | -      | -            | 1 443  | 13.1   |
| Loan repayments         | 206    | 100.0%      | -      | -            | -      | -            | -      | -            | 206    | 1.9    |
| Trade Creditors         | 722    | 100.0%      | -      | -            | -      | -            | -      | -            | 722    | 6.5    |
| Auditor-General         | -      | -           | -      | -            | -      | -            | -      | -            | -      | -      |
| Other                   | -      | -           | -      | -            | -      | -            | -      | -            | -      |        |
| Total                   | 11 032 | 100.0%      |        | -            | -      | -            | -      | -            | 11 032 | 100.09 |

Contact Details

| Municipal Manager | BS Riba (Acting)  | 013 665 6005 |
|-------------------|-------------------|--------------|
| Financial Manager | Mr Carlos Barnard | 013 665 6000 |

Source Local Government Database

# MPUMALANGA: EMALAHLENI (MP) (MP312) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

| Tarti. Operating Revenue and Experiantic                    |                       |                       |  | 2014/15               |  |                       |   | 201                   | 3/14  |                                   |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|   | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year 1                | to Date   | Second                | I Quarter   |                                   |
| R thousands   | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 to<br>Q2 of 2014/15 |
| Operating Revenue and Expenditure                           |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Operating Revenue   | 1 921 545             | 486 456               | 25.3%                                  | 456 356               | 23.7%                                  | 942 812               | 49.1%   | 417 100               | 53.1%   | 9,49                              |
|   |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Property rates  | 298 838               | 81 349                | 27.2%                                  | 82 451                | 27.6%                                  | 163 800               | 54.8%   | 67 460                | 61.0%   | 22.29                             |
| Property rates - penalties and collection charges           |                       |                       |  |                       | -                                      |                       |   |                       |   |                                   |
| Service charges - electricity revenue                       | 793 418               | 193 461               | 24.4%                                  | 168 352               | 21.2%                                  | 361 813               | 45.6%   | 156 066               | 43.2%   |                                   |
| Service charges - water revenue                             | 320 006               | 61 292                | 19.2%                                  | 77 871                | 24.3%                                  | 139 163               | 43.5%   | 67 920                | 67.4%   |                                   |
| Service charges - sanitation revenue                        | 117 170               | 27 979                | 23.9%                                  | 30 095                | 25.7%                                  | 58 074                | 49.6%   | 24 483                | 61.0%   |                                   |
| Service charges - refuse revenue                            | 70 514                | 17 626                | 25.0%                                  | 17 980                | 25.5%                                  | 35 607                | 50.5%   | 15 578                | 46.5%   |                                   |
| Service charges - other                                     | 3 000                 | 67                    | 2.2%                                   | 298                   | 9.9%                                   | 365                   | 12.2%   | 75                    | 74.6%   |                                   |
| Rental of facilities and equipment                          | 10 865                | 2 632                 | 24.2%                                  | 2 981                 | 27.4%                                  | 5 614                 | 51.7%   | 2 717                 | 41.6%   |                                   |
| Interest earned - external investments                      | 1 542                 | 127                   | 8.2%                                   | 195                   | 12.6%                                  | 322                   | 20.9%   | 184                   | 26.2%   | 5.8                               |
| Interest earned - outstanding debtors                       | -                     | 16 830                | -                                      | 17 947                | -                                      | 34 777                | -   | 12 497                | 62.8%   | 43.6                              |
| Dividends received  | -                     | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   |                                   |
| Fines   | 4 385                 | 716                   | 16.3%                                  | 443                   | 10.1%                                  | 1 160                 | 26.4%   | 917                   | 77.9%   |                                   |
| Licences and permits  | 2 418                 | 547                   | 22.6%                                  | 408                   | 16.9%                                  | 955                   | 39.5%   | 551                   | 42.0%   |                                   |
| Agency services   | 22 481                | 5 614                 | 25.0%                                  | 535                   | 2.4%                                   | 6 149                 | 27.4%   | 2 143                 | 29.8%   |                                   |
| Transfers recognised - operational                          | 219 579               | 72 735                | 33.1%                                  | 50 874                | 23.2%                                  | 123 609               | 56.3%   | 64 128                | 72.3%   |                                   |
| Other own revenue   | 57 327                | 5 481                 | 9.6%                                   | 5 923                 | 10.3%                                  | 11 404                | 19.9%   | 2 381                 | 16.5%   | 148.7                             |
| Gains on disposal of PPE                                    | -                     | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                                 |
| Operating Expenditure                                       | 1 921 544             | 351 337               | 18.3%                                  | 326 860               | 17.0%                                  | 678 197               | 35.3%   | 297 520               | 37.7%   | 9.99                              |
| Employee related costs                                      | 485 268               | 110 982               | 22.9%                                  | 114 604               | 23.6%                                  | 225 586               | 46.5%   | 94 513                | 45.6%   | 21.3                              |
| Remuneration of councillors                                 | 19 144                | 4 725                 | 24.7%                                  | 4 727                 | 24.7%                                  | 9 453                 | 49.4%   | 4 442                 | 71.4%   | 6.4                               |
| Debt impairment   | 213 520               |                       | -                                      |                       | -                                      |                       | -   | -                     | -   |                                   |
| Depreciation and asset impairment                           | 165 000               |                       | -                                      |                       | -                                      |                       | -   | -                     | -   |                                   |
| Finance charges   | 12 920                | 283                   | 2.2%                                   | 7 919                 | 61.3%                                  | 8 202                 | 63.5%   | 7 694                 | 41.6%   | 2.9                               |
| Bulk purchases  | 738 297               | 146 552               | 19.8%                                  | 88 389                | 12.0%                                  | 234 941               | 31.8%   | 122 202               | 47.7%   | (27.79                            |
| Other Materials   | 85 919                | 26 096                | 30.4%                                  | 28 704                | 33.4%                                  | 54 800                | 63.8%   | 18 590                | 36.8%   | 54.4                              |
| Contracted services   | 17 105                | 14 956                | 87.4%                                  | 37 256                | 217.8%                                 | 52 212                | 305.2%  | 8 160                 | 104.9%  | 356.5                             |
| Transfers and grants  | 34 548                | 5 401                 | 15.6%                                  | 5 822                 | 16.9%                                  | 11 223                | 32.5%   | 4 254                 | 14.4%   | 36.9                              |
| Other expenditure   | 149 825               | 42 343                | 28.3%                                  | 39 438                | 26.3%                                  | 81 781                | 54.6%   | 37 665                | 58.6%   | 4.7                               |
| Loss on disposal of PPE                                     | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit)   | 0                     | 135 119               |  | 129 495               |  | 264 615               |   | 119 580               |   |                                   |
| Transfers recognised - capital                              | 159 916               | 1 740                 | 1.1%                                   | 1 681                 | 1.1%                                   | 3 421                 | 2.1%  | 890                   | 1.5%  | 88.8                              |
| Contributions recognised - capital                          |                       |                       | -                                      |                       |  |                       | -   |                       | -   | -                                 |
| Contributed assets  | -                     | -                     | -                                      |                       |  | -                     | -   |                       | -   |                                   |
| Surplus/(Deficit) after capital transfers and contributions | 159 916               | 136 859               |  | 131 176               |  | 268 035               |   | 120 470               |   |                                   |
| Taxation  | -                     | -                     | -                                      |                       | -                                      |                       |   | -                     |   |                                   |
| Surplus/(Deficit) after taxation                            | 159 916               | 136 859               |  | 131 176               |  | 268 035               |   | 120 470               |   |                                   |
| Attributable to minorities                                  | -                     | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   |                                   |
| Surplus/(Deficit) attributable to municipality              | 159 916               | 136 859               |  | 131 176               |  | 268 035               |   | 120 470               |   |                                   |
| Share of surplus/ (deficit) of associate                    | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) for the year                              | 159 916               | 136 859               |  | 131 176               |  | 268 035               |   | 120 470               |   |                                   |

|   |                       |                       | -                                      | 2014/15               |  | -                     |   | 201                   | 3/14  |                                |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|--------------------------------|
|   | Budget                | First 0               | Quarter                                | Second                | Quarter                                | Year                  | to Date   | Second                | Quarter   |                                |
| R thousands                                 | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14<br>Q2 of 2014/15 |
| Capital Revenue and Expenditure             |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Source of Finance                           | 159 916               | 25 287                | 15.8%                                  | 57 440                | 35.9%                                  | 82 727                | 51.7%   | 7 241                 | 4.7%  | 693.29                         |
| National Government                         | 130 290               | 23 508                | 18.0%                                  | 55 328                | 42.5%                                  | 78 836                | 60.5%   | 4 372                 | 3.7%  | 1 165.49                       |
| Provincial Government                       | 130 270               | 23 300                | 10.070                                 | 33 320                | 42.370                                 | 70 030                | 00.376  | 4 3/2                 | 3.170   | 1 103.4                        |
| District Municipality                       | 29 626                |                       |  |                       |  |                       |   |                       |   |                                |
| Other transfers and grants                  | 27020                 |                       |  |                       |  |                       |   |                       |   |                                |
| Transfers recognised - capital              | 159 916               | 23 508                | 14.7%                                  | 55 328                | 34.6%                                  | 78 836                | 49.3%   | 4 372                 | 3.0%  | 1 165.49                       |
| Borrowing                                   | 107710                | 268                   |  | 794                   | -                                      | 1 063                 |   |                       | -   | (100.0%                        |
| Internally generated funds                  |                       | 1 510                 |  | 1 318                 |  | 2 828                 |   | 2 869                 |   | (54.1%                         |
| Public contributions and donations          |                       | -                     |  | -                     | -                                      | -                     | -   |                       | -   |                                |
| Capital Expenditure Standard Classification | 159 916               | 25 287                | 15.8%                                  | 57 440                | 35.9%                                  | 82 727                | 51.7%   | 7 241                 | 4.7%  | 693.29                         |
| Governance and Administration               |                       | -                     | -                                      | 371                   | -                                      | 371                   |   | 11                    | -   | 3 277.09                       |
| Executive & Council                         |                       | -                     |  | 371                   | -                                      | 371                   | -   | -                     | -   | (100.09                        |
| Budget & Treasury Office                    |                       | -                     |  | -                     | -                                      | -                     | -   | -                     | -   |                                |
| Corporate Services                          | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | 11                    | -   | (100.09                        |
| Community and Public Safety                 | 3 716                 | 467                   | 12.6%                                  | 5 715                 | 153.8%                                 | 6 182                 | 166.4%  | 1 794                 | 119.6%  | 218.6                          |
| Community & Social Services                 |                       | -                     |  | 253                   | -                                      | 253                   | -   | -                     | -   | (100.09                        |
| Sport And Recreation                        | -                     | 467                   | -                                      | 1 197                 | -                                      | 1 664                 | -   | -                     | -   | (100.09                        |
| Public Safety                               | 3 716                 | -                     | -                                      | 4 265                 | 114.8%                                 | 4 265                 | 114.8%  | 246                   | -   | 1 635.0                        |
| Housing                                     | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                              |
| Health                                      |                       | -                     | -                                      | -                     | -                                      | -                     | -   | 1 548                 | -   | (100.09                        |
| Economic and Environmental Services         | 42 125                | 7 219                 | 17.1%                                  | 8 868                 | 21.1%                                  | 16 088                | 38.2%   | 563                   | -   | 1 475.99                       |
| Planning and Development                    | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                              |
| Road Transport                              | 42 125                | 7 219                 | 17.1%                                  | 8 868                 | 21.1%                                  | 16 088                | 38.2%   | 563                   | -   | 1 475.9                        |
| Environmental Protection                    |                       | :.                    |  |                       |  |                       |   |                       |   |                                |
| Trading Services                            | 109 094               | 17 600                | 16.1%                                  | 42 363                | 38.8%                                  | 59 963                | 55.0%   | 4 874                 | 3.2%  | 769.2                          |
| Electricity                                 | 10 652                | 2 934                 | 27.5%                                  | 2 128                 | 20.0%                                  | 5 061                 | 47.5%   | 2 869                 | 10.3%   | (25.8                          |
| Water                                       | 23 096                | 14.00                 |  | 20 806                | 90.1%                                  | 20 806                | 90.1%   | 2005                  | 2.50/   | (100.0                         |
| Waste Water Management                      | 69 990<br>5 356       | 14 667                | 21.0%                                  | 18 715<br>713         | 26.7%<br>13.3%                         | 33 382<br>713         | 47.7%<br>13.3%  | 2 005                 | 2.5%  | 833.5                          |
| Waste Management                            |                       | -                     | -                                      |                       |  |                       |   | -                     | -   | (100.09                        |
| Other                                       | 4 981                 | -                     | -                                      | 123                   | 2.5%                                   | 123                   | 2.5%  | -                     | -   | (100.0                         |

|  |                       |                       |  | 2014/15               |  |                       |   | 201                   | 3/14  |                                  |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|  | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year                  | to Date   | Second                | Quarter   |                                  |
| R thousands                                    | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 t<br>Q2 of 2014/15 |
| Cash Flow from Operating Activities            |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Receipts                                       | 1 840 129             | 2 471 074             | 134.3%                                 | 282 289               | 15.3%                                  | 2 753 364             | 149.6%  | 442 547               | 50.8%   | (36.2%)                          |
| Ratepayers and other                           | 1 410 277             | 1 987 302             | 140.9%                                 | 268 448               | 19.0%                                  | 2 255 751             | 160.0%  | 364 848               | 51.8%   | (26.4%                           |
| Government - operating                         | 219 579               | 422 113               | 192.2%                                 | 1 829                 | .8%                                    | 423 942               | 193.1%  | 65 018                | 90.1%   | (97.2%                           |
| Government - operating                         | 159 916               | 422 113               | 172.270                                | 1 027                 | .070                                   | 423 742               | 173.170   | 05 010                | .5%   | (77.270                          |
| Interest                                       | 50 357                | 61 659                | 122.4%                                 | 12 012                | 23.9%                                  | 73 671                | 146.3%  | 12 681                | 60.6%   | (5.3%                            |
| Dividends                                      | 30 337                | 01037                 | 122.470                                | 12 012                | 23.770                                 | 73 07 1               | 140.370   | 12 001                | -   | (3.37                            |
| Payments                                       | (1 467 547)           | (2 443 052)           | 166.5%                                 | (275 623)             | 18.8%                                  | (2 718 675)           | 185.3%  | (402 963)             | 54.9%   | (31.6%                           |
| Suppliers and employees                        | (1 416 869)           | (2 437 368)           | 172.0%                                 | (272 139)             | 19.2%                                  | (2 709 508)           | 191.2%  | (391 015)             | 56.0%   | (30.4%                           |
| Finance charges                                | (16 130)              | (283)                 |  | (2/2/07)              | 17.270                                 | (283)                 |   |                       | 519.0%  | (100.0%                          |
| Transfers and grants                           | (34 548)              | (5 401)               |  | (3 484)               | 10.1%                                  | (8 884)               | 25.7%   | (4 254)               | 10.0%   | (18.1%                           |
| Net Cash from/(used) Operating Activities      | 372 583               | 28 023                | 7.5%                                   | 6 666                 | 1.8%                                   | 34 689                | 9.3%  | 39 585                | 7.8%  | (83.2%                           |
| Cash Flow from Investing Activities            |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Receipts                                       |                       |                       |  |                       | _                                      |                       |   |                       |   |                                  |
| Proceeds on disposal of PPE                    |                       |                       | _                                      |                       |  |                       | _   |                       |   |                                  |
| Decrease in non-current debtors                |                       |                       | _                                      |                       |  |                       | _   |                       |   |                                  |
| Decrease in other non-current receivables      | _                     | _                     | _                                      |                       | _                                      |                       | _   | _                     | _   | _                                |
| Decrease (increase) in non-current investments | _                     | _                     | _                                      |                       | _                                      |                       | _   | _                     | _   | _                                |
| Payments                                       | (159 916)             |                       |  |                       | _                                      |                       |   |                       | .2%   | _                                |
| Capital assets                                 | (159 916)             | _                     | _                                      | _                     | _                                      | _                     | -   | _                     | .2%   | _                                |
| Net Cash from/(used) Investing Activities      | (159 916)             | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | (5.8%)  |                                  |
| Cash Flow from Financing Activities            |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Receipts                                       | 5 000                 | _                     | _                                      | _                     | _                                      |                       |   | _                     | _   | _                                |
| Short term loans                               |                       | _                     | _                                      | _                     | _                                      | _                     | -   | _                     | _   | _                                |
| Borrowing long term/refinancing                | _                     | _                     | _                                      | _                     | _                                      | _                     | -   | _                     | _   | _                                |
| Increase (decrease) in consumer deposits       | 5 000                 |                       | -                                      |                       | -                                      |                       | -   |                       |   | -                                |
| Payments                                       | (21 798)              | (283)                 | 1.3%                                   | -                     | -                                      | (283)                 | 1.3%  | -                     | 1.9%  | -                                |
| Repayment of borrowing                         | (21 798)              | (283)                 | 1.3%                                   | -                     | -                                      | (283)                 | 1.3%  | -                     | 1.9%  | -                                |
| Net Cash from/(used) Financing Activities      | (16 798)              | (283)                 | 1.7%                                   |                       |  | (283)                 | 1.7%  |                       | (6.0%)  |                                  |
| Net Increase/(Decrease) in cash held           | 195 869               | 27 740                | 14.2%                                  | 6 666                 | 3.4%                                   | 34 406                | 17.6%   | 39 585                | (105.5%)  | (83.2%                           |
| Cash/cash equivalents at the year begin:       |                       | (34 710)              | _                                      | (6 970)               | _                                      | (34 710)              | -   | (29 459)              | 21.9%   | (76.39                           |
| Cash/cash equivalents at the year end:         | 195 869               | (6 970)               |  | (304)                 | (.2%)                                  | (304)                 | (.2%)   |                       | (12.0%)   | (103.0%                          |
| Gasticasti equivaients at tire year end.       | 173 007               | (6 770)               | (3.070)                                | (304)                 | (.270)                                 | (304)                 | (.270)  | 10 120                | (12.0%)   | (103.0                           |

Part 4: Debtor Age Analysis

|   | 0 - 30 | Days | 31 - 60 Days |   | 61 - 90 Days |   | Over 90 Days |   | Total  |   |        | its Written Off to |        | -Bad Debts ito<br>il Policy |
|---|--------|------|--------------|---|--------------|---|--------------|---|--------|---|--------|--------------------|--------|-----------------------------|
| R thousands   | Amount | %    | Amount       | % | Amount       | % | Amount       | % | Amount | % | Amount | %                  | Amount | %                           |
| Debtors Age Analysis By Income Source                                     |        |      |              |   |              |   |              |   |        |   |        |                    |        |                             |
| Trade and Other Receivables from Exchange Transactions - Water            | -      | -    | -            | - | -            | - | -            | - | -      | - | -      | -                  |        | -                           |
| Trade and Other Receivables from Exchange Transactions - Electricity      | -      | -    | -            | - | -            | - | -            | - | -      | - | -      | -                  |        | -                           |
| Receivables from Non-exchange Transactions - Property Rates               | -      |      | -            | - | -            | - | -            | - | -      | - | -      | -                  |        | -                           |
| Receivables from Exchange Transactions - Waste Water Management           | -      |      | -            | - | -            | - | -            | - | -      | - | -      | -                  |        | -                           |
| Receivables from Exchange Transactions - Waste Management                 | -      |      | -            | - | -            | - | -            | - | -      | - | -      | -                  |        | -                           |
| Receivables from Exchange Transactions - Property Rental Debtors          | -      |      |              |   | -            | - | -            | - | -      | - | -      | -                  |        | -                           |
| Interest on Arrear Debtor Accounts  | -      | -    | -            | - | -            | - | -            | - | -      | - | -      | -                  | -      | -                           |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -      | -    | -            | - | -            | - | -            | - | -      | - | -      | -                  | -      | -                           |
| Other   | -      | -    |              | - | -            | - | -            | - | -      | - | -      | -                  | -      | -                           |
| Total By Income Source  | -      | -    | -            | - | -            | - | -            | - | -      | - | -      | -                  | -      | -                           |
| Debtors Age Analysis By Customer Group                                    |        |      |              |   |              |   |              |   |        |   |        |                    |        |                             |
| Organs of State   | -      | -    | -            | - | -            | - | -            | - | -      | - | -      | -                  |        | -                           |
| Commercial  | -      | -    | -            | - | -            | - | -            | - | -      | - | -      | -                  |        | -                           |
| Households  | -      | -    | -            | - | -            | - | -            | - | -      | - | -      | -                  | -      | -                           |
| Other   | -      | -    | -            | - | -            | - | -            | - | -      | - | -      | -                  |        | -                           |
| Total By Customer Group   |        | -    |              | - |              | - | -            | - | -      | - |        | -                  |        | -                           |

Part 5: Creditor Age Analysis

|                         | 0 - 30 Days 31 - 60 Days |   | 61 - 9 | 0 Days | Over 9 | 0 Days | Total  |   |        |   |
|-------------------------|--------------------------|---|--------|--------|--------|--------|--------|---|--------|---|
| R thousands             | Amount                   | % | Amount | %      | Amount | %      | Amount | % | Amount | % |
| Creditor Age Analysis   |                          |   |        |        |        |        |        |   |        |   |
| Bulk Electricity        | -                        | - | -      | -      | -      | -      | -      | - | -      | - |
| Bulk Water              | -                        | - | -      | -      | -      | -      | -      | - | -      | - |
| PAYE deductions         | -                        | - | -      | -      | -      | -      |        | - | -      | - |
| VAT (output less input) | -                        | - | -      | -      | -      | -      |        | - | -      | - |
| Pensions / Retirement   | -                        | - | -      | -      | -      | -      | -      | - | -      | - |
| Loan repayments         | -                        | - | -      | -      | -      | -      |        | - | -      | - |
| Trade Creditors         | -                        | - | -      | -      | -      | -      |        | - | -      | - |
| Auditor-General         | -                        | - | -      | -      | -      | -      |        | - | -      | - |
| Other                   | -                        | - | -      | -      | -      | -      | -      | - | -      | - |
| Total                   | -                        | - |        | -      |        | -      | -      | - |        | - |

Contact Details

| Municipal Manager | Mr T Jansen Van Vuuren | 013 690 6208 |
|-------------------|------------------------|--------------|
| Financial Manager | Mr. J.B. Dorfling      | 013 690 6725 |

Source Local Government Database

# MPUMALANGA: STEVE TSHWETE (MP313) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

| Tarri. Operating Revenue and Experiantic   |                       |                       |  | 2014/15               |  |                       |   | 201                   | 3/14  |                                  |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|  | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year 1                | o Date  | Second                | I Quarter   |                                  |
| R thousands  | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 t<br>Q2 of 2014/15 |
| Operating Revenue and Expenditure  |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Operating Revenue  | 1 303 203             | 323 815               | 24.8%                                  | 310 407               | 23.8%                                  | 634 222               | 48.7%   | 279 396               | 50.1%   | 11.19                            |
| Property rates   | 272 882               | 69 764                | 25.6%                                  | 70 451                | 25.8%                                  | 140 215               | 51.4%   | 66 248                | 51.3%   | 6.39                             |
|  | 212 882               | 09 / 04               | 25.0%                                  | /0 451                | 25.8%                                  | 140 215               | 51.4%   | 00 248                | 31.376  | 0.3                              |
| Property rates - penalties and collection charges<br>Service charges - electricity revenue | 486 741               | 133 439               | 27.4%                                  | 116 209               | 23.9%                                  | 249 648               | 51.3%   | 97 057                | 47.9%   | 19.7                             |
| Service charges - electricity revenue Service charges - water revenue                      | 69 179                | 17 120                | 27.4%                                  | 110 209               | 23.9%                                  | 249 648<br>36 545     | 52.8%   | 14 138                | 47.9%   | 37.4                             |
| Service charges - water revenue Service charges - sanitation revenue                       | 63 559                | 16 236                | 24.7%                                  | 16 539                | 26.1%                                  | 30 545                | 52.8%   | 14 138                | 50.2%   | 11.7                             |
| Service charges - sanitation revenue<br>Service charges - refuse revenue                   | 68 975                | 17 267                | 25.5%                                  | 17 474                | 25.3%                                  | 34 741                | 50.4%   | 15 230                | 50.2%   | 14.7                             |
| Service charges - refuse revenue Service charges - other                                   | 00 7/3                | 17 207                | 23.076                                 | 17 474                | 23.370                                 | 34 /41                | 30.470  | 13 230                | 30.376  | 14.7                             |
| Rental of facilities and equipment   | 35 361                | 8 832                 | 25.0%                                  | 8 939                 | 25.3%                                  | 17 770                | 50.3%   | 8 444                 | 50.3%   | 5.9                              |
| Interest earned - external investments   | 20 694                | 4 525                 | 25.0%                                  | 6746                  | 32.6%                                  | 11 272                | 50.3%   | 7 040                 | 39.4%   | (4.29                            |
| Interest earned - external investments Interest earned - outstanding debtors               | 1 498                 | 4 525                 | 29.1%                                  | 510                   | 32.0%                                  | 946                   | 63.2%   | 519                   | 49.2%   | (1.75                            |
| Dividends received   | 1 470                 | 430                   | 29.170                                 | 510                   | 34.170                                 | 740                   | 03.270  | 319                   | 47.270  | (1.77                            |
| Fines  | 6 708                 | 1 449                 | 21.6%                                  | 1 648                 | 24.6%                                  | 3 098                 | 46.2%   | 1 734                 | 69.0%   | (4.99                            |
| Licences and permits   | 8 144                 | 2 298                 | 28.2%                                  | 2 193                 | 26.9%                                  | 4 491                 | 55.1%   | 2 359                 | 62.1%   | (7.09                            |
| Agency services  | 13 546                | 2 812                 | 20.8%                                  | 3 692                 | 27.3%                                  | 6 504                 | 48.0%   | 3 446                 | 51.4%   | 7.1                              |
| Transfers recognised - operational   | 189 620               | 45 474                | 24.0%                                  | 35 655                | 18.8%                                  | 81 129                | 42.8%   | 41 724                | 82.0%   | (14.59                           |
| Other own revenue  | 66 148                | 4 163                 | 6.3%                                   | 8 346                 | 12.6%                                  | 12 508                | 18.9%   | 6 619                 | 17.7%   | 26.1                             |
| Gains on disposal of PPE   | 150                   | - 105                 | -                                      | 2 581                 | 1 720.4%                               | 2 581                 | 1 720.4%  | 31                    | 20.9%   | 8 115.7                          |
| Operating Expenditure  | 1 352 386             | 285 813               | 21.1%                                  | 283 450               | 21.0%                                  | 569 263               | 42.1%   | 262 200               | 44.5%   | 8.1                              |
| Employee related costs   | 344 432               | 81 126                | 23.6%                                  | 82 121                | 23.8%                                  | 163 247               | 47.4%   | 77 801                | 46.2%   | 5.6                              |
| Remuneration of councillors  | 18 818                | 4 097                 | 21.8%                                  | 4 664                 | 24.8%                                  | 8 761                 | 46.6%   | 3 873                 | 47.7%   | 20.4                             |
| Debt impairment  | 8 034                 | 2 008                 | 25.0%                                  | 2 008                 | 25.0%                                  | 4 017                 | 50.0%   | 1 855                 | 50.0%   | 8.3                              |
| Depreciation and asset impairment  | 176 252               | 44 058                | 25.0%                                  | 44 058                | 25.0%                                  | 88 116                | 50.0%   | 45 698                | 50.0%   | (3.69                            |
| Finance charges  | 28 081                | -                     | -                                      | 5 036                 | 17.9%                                  | 5 036                 | 17.9%   | -                     | 2.0%  | (100.09                          |
| Bulk purchases   | 340 072               | 82 192                | 24.2%                                  | 71 245                | 20.9%                                  | 153 437               | 45.1%   | 63 250                | 42.0%   | 12.6                             |
| Other Materials  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Contracted services  | 38 561                | 6 767                 | 17.5%                                  | 9 146                 | 23.7%                                  | 15 913                | 41.3%   | 5 241                 | 31.9%   | 74.5                             |
| Transfers and grants   | 62 503                | 15 318                | 24.5%                                  | 16 122                | 25.8%                                  | 31 440                | 50.3%   | 13 896                | 49.5%   | 16.0                             |
| Other expenditure  | 335 634               | 50 247                | 15.0%                                  | 49 050                | 14.6%                                  | 99 296                | 29.6%   | 50 586                | 46.5%   | (3.09                            |
| Loss on disposal of PPE  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                                  |
| Surplus/(Deficit)  | (49 183)              | 38 002                |  | 26 957                |  | 64 958                |   | 17 196                |   |                                  |
| Transfers recognised - capital   | 45 771                | 3 688                 | 8.1%                                   | 18 775                | 41.0%                                  | 22 464                | 49.1%   | 24 291                | 61.3%   | (22.79                           |
| Contributions recognised - capital   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Contributed assets   | 49 908                |                       | -                                      |                       | -                                      |                       |   | -                     |   | -                                |
| Surplus/(Deficit) after capital transfers and contributions                                | 46 496                | 41 690                |  | 45 732                |  | 87 422                |   | 41 487                |   |                                  |
| Taxation   | -                     |                       | -                                      |                       | -                                      |                       | -   | -                     | -   | -                                |
| Surplus/(Deficit) after taxation   | 46 496                | 41 690                |  | 45 732                |  | 87 422                |   | 41 487                |   |                                  |
| Attributable to minorities   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) attributable to municipality   | 46 496                | 41 690                |  | 45 732                |  | 87 422                |   | 41 487                |   |                                  |
| Share of surplus/ (deficit) of associate   | -                     |                       | -                                      |                       | -                                      |                       |   | -                     |   | -                                |
| Surplus/(Deficit) for the year   | 46 496                | 41 690                |  | 45 732                |  | 87 422                |   | 41 487                |   |                                  |

|   |                       |                       |  | 2014/15               |  |                       |   | 201                   | 3/14  |                                |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|--------------------------------|
|   | Budget                | First 0               | Quarter                                | Second                | Quarter                                | Year                  | o Date  | Second                | Quarter   |                                |
| R thousands                                 | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14<br>Q2 of 2014/15 |
| Capital Revenue and Expenditure             |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Source of Finance                           | 187 899               | 20 132                | 10.7%                                  | 53 640                | 28.5%                                  | 73 772                | 39.3%   | 50 517                | 24.7%   | 6.29                           |
| National Government                         | 45 771                | 4 407                 | 9.6%                                   | 16 766                | 36.6%                                  | 21 173                | 46.3%   | 11 002                | 28.0%   | 52.4                           |
| Provincial Government                       | 43771                 | 4 407                 | 7.070                                  | 10 700                | 30.070                                 | 21173                 | 40.370  | 11 002                | 20.070  | 32.4                           |
| District Municipality                       |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Other transfers and grants                  |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Transfers recognised - capital              | 45 771                | 4 407                 | 9.6%                                   | 16 766                | 36.6%                                  | 21 173                | 46.3%   | 11 002                | 28.0%   | 52.4                           |
| Borrowing                                   | 77 630                | 11 359                | 14.6%                                  | 17 705                | 22.8%                                  | 29 064                | 37.4%   | 18 059                | 38.3%   | (2.09                          |
| Internally generated funds                  | 64 499                | 4 366                 | 6.8%                                   | 19 169                | 29.7%                                  | 23 535                | 36.5%   | 21 457                | 17.6%   | (10.79                         |
| Public contributions and donations          |                       |                       | -                                      |                       | -                                      |                       |   | -                     |   |                                |
| Capital Expenditure Standard Classification | 187 899               | 20 132                | 10.7%                                  | 53 640                | 28.5%                                  | 73 772                | 39.3%   | 50 517                | 24.7%   | 6.2                            |
| Governance and Administration               | 13 753                | 639                   | 4.6%                                   | 2 656                 | 19.3%                                  | 3 294                 | 24.0%   | 5 279                 | 40.2%   | (49.79                         |
| Executive & Council                         | 1 127                 | 20                    | 1.8%                                   | (2)                   | (.2%)                                  | 17                    | 1.5%  | 112                   | 59.4%   | (102.19                        |
| Budget & Treasury Office                    | 1 394                 | -                     |  | 4                     | .3%                                    | 4                     | .3%   |                       |   | (100.0                         |
| Corporate Services                          | 11 232                | 619                   | 5.5%                                   | 2 654                 | 23.6%                                  | 3 273                 | 29.1%   | 5 166                 | 40.5%   | (48.6                          |
| Community and Public Safety                 | 25 891                | 1 571                 | 6.1%                                   | 5 697                 | 22.0%                                  | 7 268                 | 28.1%   | 7 992                 | 32.0%   | (28.79                         |
| Community & Social Services                 | 7 670                 | 0                     | -                                      | 3 754                 | 48.9%                                  | 3 754                 | 48.9%   | 2 044                 | 22.0%   | 83.6                           |
| Sport And Recreation                        | 10 832                | 769                   | 7.1%                                   | 1 340                 | 12.4%                                  | 2 109                 | 19.5%   | 4 672                 | 41.7%   | (71.3                          |
| Public Safety                               | 7 246                 | 801                   | 11.1%                                  | 604                   | 8.3%                                   | 1 405                 | 19.4%   | 1 275                 | 32.3%   | (52.7                          |
| Housing                                     | 143                   | -                     | -                                      | 0                     | -                                      | 0                     | -   | 0                     | -   | (66.7                          |
| Health                                      | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | 9.8%  | -                              |
| Economic and Environmental Services         | 71 463                | 10 195                | 14.3%                                  | 33 209                | 46.5%                                  | 43 404                | 60.7%   | 17 248                | 15.2%   | 92.5                           |
| Planning and Development                    | 509                   | 43                    | 8.4%                                   | 42                    | 8.3%                                   | 85                    | 16.7%   | 880                   | 1.2%  | (95.29                         |
| Road Transport                              | 70 954                | 10 152                | 14.3%                                  | 33 167                | 46.7%                                  | 43 319                | 61.1%   | 16 368                | 28.9%   | 102.6                          |
| Environmental Protection                    |                       | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                              |
| Trading Services                            | 76 793                | 7 728                 | 10.1%                                  | 12 077                | 15.7%                                  | 19 805                | 25.8%   | 19 999                | 36.2%   | (39.6                          |
| Electricity                                 | 41 490                | 3 659                 | 8.8%                                   | 3 523                 | 8.5%                                   | 7 181                 | 17.3%   | 7 348                 | 20.8%   | (52.1                          |
| Water                                       | 15 980                | 1 503                 | 9.4%                                   | 3 368                 | 21.1%                                  | 4 871                 | 30.5%   | 5 240                 | 37.8%   | (35.7                          |
| Waste Water Management                      | 14 398                | 2 065                 | 14.3%                                  | 3 047                 | 21.2%                                  | 5 111                 | 35.5%   | 5 836                 | 79.5%   | (47.8                          |
| Waste Management                            | 4 925                 | 502                   | 10.2%                                  | 2 140                 | 43.4%                                  | 2 642                 | 53.6%   | 1 575                 | 46.6%   | 35.8                           |
| Other                                       |                       | -                     |  | -                     | -                                      |                       | -   | -                     | -   | -                              |

|  |                       |                       |  | 2014/15               |  |                       |   | 201                   | 3/14  |                                   |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|  | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year                  | to Date   | Second                | Quarter   |                                   |
| D. Communication of the Commun | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 to<br>Q2 of 2014/15 |
| R thousands  |                       |                       |  |                       |  |                       | -pp-op-on-  |                       |   |                                   |
| Cash Flow from Operating Activities  |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Receipts   | 1 348 974             | 339 984               | 25.2%                                  | 372 081               | 27.6%                                  | 712 064               | 52.8%   | 344 954               | 56.5%   | 7.99                              |
| Ratepayers and other   | 1 091 392             | 285 860               | 26.2%                                  | 310 394               | 28.4%                                  | 596 254               | 54.6%   | 271 381               | 54.1%   | 14.49                             |
| Government - operating   | 189 620               | 45 474                | 24.0%                                  | 35 655                | 18.8%                                  | 81 129                | 42.8%   | 41 724                | 82.0%   | (14.5%                            |
| Government - capital   | 45 771                | 3 688                 | 8.1%                                   | 18 775                | 41.0%                                  | 22 464                | 49.1%   | 24 291                | 61.3%   | (22.7%                            |
| Interest   | 22 191                | 4 961                 | 22.4%                                  | 7 256                 | 32.7%                                  | 12 218                | 55.1%   | 7 559                 | 40.1%   | (4.0%                             |
| Dividends  | -                     | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                                 |
| Payments   | (1 031 355)           | (331 931)             | 32.2%                                  | (258 444)             | 25.1%                                  | (590 375)             | 57.2%   | (240 063)             | 57.3%   | 7.79                              |
| Suppliers and employees  | (940 771)             | (316 612)             | 33.7%                                  | (237 285)             | 25.2%                                  | (553 898)             | 58.9%   | (226 167)             | 59.4%   | 4.99                              |
| Finance charges  | (28 081)              | -                     | -                                      | (5 036)               | 17.9%                                  | (5 036)               | 17.9%   | -                     | 2.0%  | (100.0%                           |
| Transfers and grants   | (62 503)              | (15 318)              |  | (16 122)              | 25.8%                                  | (31 440)              | 50.3%   | (13 896)              | 49.5%   | 16.09                             |
| Net Cash from/(used) Operating Activities  | 317 619               | 8 053                 | 2.5%                                   | 113 637               | 35.8%                                  | 121 690               | 38.3%   | 104 891               | 52.9%   | 8.39                              |
| Cash Flow from Investing Activities  |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Receipts   | (204 850)             | 126 000               | (61.5%)                                | (39 419)              | 19.2%                                  | 86 581                | (42.3%)   | (5 969)               | 68 020.9%   | 560.49                            |
| Proceeds on disposal of PPE  | 150                   | -                     | - 1                                    | 2 581                 | 1 720.4%                               | 2 581                 | 1 720.4%  | 31                    | 20.9%   | 8 115.79                          |
| Decrease in non-current debtors  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Decrease in other non-current receivables  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Decrease (increase) in non-current investments   | (205 000)             | 126 000               | (61.5%)                                | (42 000)              | 20.5%                                  | 84 000                | (41.0%)   | (6 000)               | -   | 600.09                            |
| Payments   | (186 399)             | (20 132)              | 10.8%                                  | (53 640)              | 28.8%                                  | (73 772)              | 39.6%   | (50 517)              | 24.7%   | 6.29                              |
| Capital assets   | (186 399)             | (20 132)              |  | (53 640)              | 28.8%                                  | (73 772)              |   | (50 517)              | 24.7%   | 6.29                              |
| Net Cash from/(used) Investing Activities  | (391 249)             | 105 868               | (27.1%)                                | (93 059)              | 23.8%                                  | 12 809                | (3.3%)  | (56 486)              | (13.1%)   | 64.7%                             |
| Cash Flow from Financing Activities  |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Receipts   | 85 242                | 349                   | .4%                                    | 3 430                 | 4.0%                                   | 3 779                 | 4.4%  | 1 814                 | 4.4%  | 89.19                             |
| Short term loans   | -                     |                       | -                                      | -                     | -                                      |                       | -   |                       | -   |                                   |
| Borrowing long term/refinancing  | 80 000                |                       | -                                      |                       | -                                      |                       | -   |                       | -   | -                                 |
| Increase (decrease) in consumer deposits   | 5 242                 | 349                   | 6.7%                                   | 3 430                 | 65.4%                                  | 3 779                 | 72.1%   | 1 814                 | 31.6%   | 89.19                             |
| Payments   | (16 709)              | (2 196)               | 13.1%                                  | (4 087)               | 24.5%                                  | (6 282)               | 37.6%   | (3 651)               | 33.8%   | 11.99                             |
| Repayment of borrowing   | (16 709)              | (2 196)               | 13.1%                                  | (4 087)               | 24.5%                                  | (6 282)               | 37.6%   | (3 651)               | 33.8%   | 11.99                             |
| Net Cash from/(used) Financing Activities  | 68 532                | (1 847)               | (2.7%)                                 | (657)                 | (1.0%)                                 | (2 503)               | (3.7%)  | (1 837)               | (2.1%)  | (64.3%                            |
| Net Increase/(Decrease) in cash held   | (5 098)               | 112 074               | (2 198.5%)                             | 19 921                | (390.8%)                               | 131 995               | (2 589.3%)  | 46 569                | 751.1%  | (57.2%                            |
| Cash/cash equivalents at the year begin:   | 47 859                | 68 326                | 142.8%                                 | 180 400               | 376.9%                                 | 68 326                | 142.8%  | 149 441               | 100.0%  | 20.79                             |
| Cash/cash equivalents at the year end:   | 42 762                | 180 400               | 421.9%                                 | 200 322               | 468.5%                                 | 200 322               | 468.5%  | 196 010               | 283.5%  | 2.29                              |

Part 4: Debtor Age Analysis

|   | 0 - 30  | Days    | 31 - 60 Days |         | 61 - 90 Days |         | Over 90 Days |         | Total   |        |        | its Written Off to | Impairment -I<br>Council |   |
|---|---------|---------|--------------|---------|--------------|---------|--------------|---------|---------|--------|--------|--------------------|--------------------------|---|
| R thousands   | Amount  | %       | Amount       | %       | Amount       | %       | Amount       | %       | Amount  | %      | Amount | %                  | Amount                   | % |
| Debtors Age Analysis By Income Source                                     |         |         |              |         |              |         |              |         |         |        |        |                    |                          |   |
| Trade and Other Receivables from Exchange Transactions - Water            | 3 455   | 55.8%   | 648          | 10.5%   | 286          | 4.6%    | 1 800        | 29.1%   | 6 190   | 8.2%   | -      | -                  | -                        | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 16 413  | 88.5%   | 757          | 4.1%    | 275          | 1.5%    | 1 108        | 6.0%    | 18 552  | 24.5%  | -      | -                  | -                        | - |
| Receivables from Non-exchange Transactions - Property Rates               | 13 244  | 56.6%   | 1 815        | 7.8%    | 1 061        | 4.5%    | 7 300        | 31.2%   | 23 420  | 30.9%  | -      | -                  | -                        | - |
| Receivables from Exchange Transactions - Waste Water Management           | 2 672   | 63.0%   | 382          | 9.0%    | 184          | 4.4%    | 1 001        | 23.6%   | 4 240   | 5.6%   | -      | -                  |                          |   |
| Receivables from Exchange Transactions - Waste Management                 | 2 656   | 62.6%   | 348          | 8.2%    | 171          | 4.0%    | 1 071        | 25.2%   | 4 246   | 5.6%   | -      | -                  |                          |   |
| Receivables from Exchange Transactions - Property Rental Debtors          | 270     | 12.1%   | 155          | 7.0%    | 145          | 6.5%    | 1 654        | 74.4%   | 2 223   | 2.9%   | -      | -                  |                          |   |
| Interest on Arrear Debtor Accounts  | (2)     | (.1%)   | 143          | 8.2%    | 120          | 6.9%    | 1 476        | 85.0%   | 1 737   | 2.3%   | -      | -                  |                          |   |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -       |         | -            |         | -            | -       |              | -       | -       |        | -      | -                  |                          |   |
| Other   | (3 176) | (20.9%) | 948          | 6.2%    | 790          | 5.2%    | 16 620       | 109.5%  | 15 183  | 20.0%  | -      | -                  | -                        | - |
| Total By Income Source  | 35 533  | 46.9%   | 5 195        | 6.9%    | 3 032        | 4.0%    | 32 030       | 42.3%   | 75 790  | 100.0% |        | -                  | -                        | - |
| Debtors Age Analysis By Customer Group                                    |         |         |              |         |              |         |              |         |         |        |        |                    |                          |   |
| Organs of State   | (4 755) | 192.1%  | 777          | (31.4%) | 349          | (14.1%) | 1 155        | (46.6%) | (2 475) | (3.3%) | -      | -                  | -                        | - |
| Commercial  | 17 156  | 60.4%   | 1 356        | 4.8%    | 803          | 2.8%    | 9 076        | 32.0%   | 28 391  | 37.5%  | -      | -                  | -                        | - |
| Households  | 22 599  | 57.6%   | 2 805        | 7.1%    | 1 585        | 4.0%    | 12 278       | 31.3%   | 39 267  | 51.8%  | -      | -                  | -                        | - |
| Other   | 533     | 5.0%    | 257          | 2.4%    | 296          | 2.8%    | 9 522        | 89.8%   | 10 607  | 14.0%  | -      | -                  | -                        | - |
| Total By Customer Group   | 35 533  | 46.9%   | 5 195        | 6.9%    | 3 032        | 4.0%    | 32 030       | 42.3%   | 75 790  | 100.0% | -      | -                  |                          |   |

Part 5: Creditor Age Analysis

|                         | 0 - 30 | Days   | 31 - 60 Days |   | 61 - 90 Days |   | Over 90 Days |   | Total  |        |
|-------------------------|--------|--------|--------------|---|--------------|---|--------------|---|--------|--------|
| R thousands             | Amount | %      | Amount       | % | Amount       | % | Amount       | % | Amount | %      |
| Creditor Age Analysis   |        |        |              |   |              |   |              |   |        |        |
| Bulk Electricity        | 26 045 | 100.0% | -            | - | -            | - | -            | - | 26 045 | 31.09  |
| Bulk Water              | 308    | 100.0% | -            | - | -            | - | -            | - | 308    | .49    |
| PAYE deductions         | 5 005  | 100.0% | -            | - | -            | - | -            | - | 5 005  | 6.09   |
| VAT (output less input) | -      | -      | -            | - | -            | - | -            | - | -      | -      |
| Pensions / Retirement   | 4 541  | 100.0% | -            | - | -            | - | -            | - | 4 541  | 5.49   |
| Loan repayments         | 8 792  | 100.0% | -            | - | -            | - | -            | - | 8 792  | 10.59  |
| Trade Creditors         | 39 043 | 100.0% | -            | - | -            | - | -            | - | 39 043 | 46.59  |
| Auditor-General         | -      | -      | -            | - | -            | - | -            | - | -      | -      |
| Other                   | 173    | 100.0% | -            | - | -            | - | -            | - | 173    | .29    |
| Total                   | 83 906 | 100.0% | -            | - | -            | - | -            | - | 83 906 | 100.09 |

Contact Details

| Municipal Manager | Mr W D Fouche        | 013 249 7264 |
|-------------------|----------------------|--------------|
| Financial Manager | Ms Elmari Wassermann | 013 249 7106 |

Source Local Government Database

# MPUMALANGA: EMAKHAZENI (MP314) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

| Tarri. Operating Revenue and Experiantic                    |                       |                       |  | 2014/15               |  |                       |   | 201                   | 3/14  |                                  |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|   | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year t                | o Date  | Second                | I Quarter   |                                  |
| R thousands   | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 t<br>Q2 of 2014/15 |
| Operating Revenue and Expenditure                           |                       |                       |  |                       |  |                       |   |                       |   |                                  |
|   | 191 766               | 61 610                | 32.1%                                  | 45 995                | 24.0%                                  | 107 605               | 56.1%   | 27 317                | 65.5%   | 68.49                            |
| Operating Revenue   |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Property rates  | 62 157                | 23 948                | 38.5%                                  | 13 509                | 21.7%                                  | 37 457                | 60.3%   | 5 310                 | 88.6%   | 154.49                           |
| Property rates - penalties and collection charges           |                       |                       |  |                       | -                                      |                       |   |                       | -   |                                  |
| Service charges - electricity revenue                       | 44 342                | 8 581                 | 19.4%                                  | 9 110                 | 20.5%                                  | 17 692                | 39.9%   | 8 278                 | 48.7%   | 10.19                            |
| Service charges - water revenue                             | 12 352                | 2 387                 | 19.3%                                  | 2 883                 | 23.3%                                  | 5 270                 | 42.7%   | 2 530                 | 40.8%   | 14.09                            |
| Service charges - sanitation revenue                        | 8 273                 | 2 066                 | 25.0%                                  | 2 030                 | 24.5%                                  | 4 096                 | 49.5%   | 1 943                 | 50.7%   | 4.59                             |
| Service charges - refuse revenue                            | 8 487                 | 2 242                 | 26.4%                                  | 2 146                 | 25.3%                                  | 4 387                 | 51.7%   | 1 952                 | 50.2%   | 9.99                             |
| Service charges - other                                     |                       |                       |  |                       | -                                      |                       |   |                       |   |                                  |
| Rental of facilities and equipment                          | 444                   | 95                    | 21.3%                                  | 170                   | 38.2%                                  | 265                   | 59.6%   | 109                   | 34.5%   | 55.2                             |
| Interest earned - external investments                      | 216                   | 103                   | 47.6%                                  | 132                   | 61.2%                                  | 235                   | 108.8%  | 67                    | 32.6%   | 97.0                             |
| Interest earned - outstanding debtors                       | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Dividends received  | 5 401                 | 37                    | .7%                                    | 1 131                 | 20.9%                                  |                       | 21.6%   | - 53                  | 1.9%  | 2 039.8                          |
| Fines   | 5 401                 | 75                    | 230.8%                                 | 1 131                 | 20.9%                                  | 1 168<br>77           | 21.6%   | 195                   | 675.3%  | (99.09                           |
| Licences and permits  | 2 384                 | 123                   | 5.2%                                   | 2                     | 5.9%                                   | 123                   | 5.2%  | 310                   | 13.9%   | (100.09                          |
| Agency services   | 46 402                | 19 964                | 43.0%                                  | 14 463                | 31.2%                                  | 34 427                | 74.2%   | 3 693                 | 75.9%   | 291.7                            |
| Transfers recognised - operational Other own revenue        | 1 070                 | 1 971                 | 184.2%                                 | 220                   | 20.5%                                  | 2 191                 | 204.7%  | 2 877                 | 489.6%  | (92.49                           |
| Gains on disposal of PPE                                    | 204                   | 18                    | 8.8%                                   | 200                   | 98.0%                                  | 2191                  | 106.9%  | 2811                  | 489.0%  | (100.09                          |
| Operating Expenditure                                       | 233 323               | 33 912                | 14.5%                                  | 31 022                | 13.3%                                  | 64 934                | 27.8%   | 32 505                | 29.4%   | (4.69                            |
| Employee related costs                                      | 78 916                | 15 075                | 19.1%                                  | 14 419                | 18.3%                                  | 29 494                | 37.4%   | 14 942                | 42.8%   | (3.59                            |
| Remuneration of councillors                                 | 5 109                 | 1 139                 | 22.3%                                  | 1 197                 | 23.4%                                  | 2 336                 | 45.7%   | 1 120                 | 46.8%   | 6.8                              |
| Debt impairment   | 9 190                 | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                                |
| Depreciation and asset impairment                           | 50 980                | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Finance charges   | 1 537                 | 533                   | 34.7%                                  | 824                   | 53.6%                                  | 1 356                 | 88.2%   | -                     | -   | (100.09                          |
| Bulk purchases  | 40 770                | 11 022                | 27.0%                                  | 8 329                 | 20.4%                                  | 19 350                | 47.5%   | 4 433                 | 29.9%   | 87.9                             |
| Other Materials   | -                     | 73                    | -                                      | 886                   | -                                      | 959                   | -   | 437                   | 6.5%  | 103.0                            |
| Contracted services   | 3 474                 | 777                   | 22.4%                                  | 518                   | 14.9%                                  | 1 294                 | 37.3%   | 267                   | 11.9%   | 93.6                             |
| Transfers and grants  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Other expenditure   | 43 349                | 5 294                 | 12.2%                                  | 4 850                 | 11.2%                                  | 10 144                | 23.4%   | 11 305                | 56.7%   | (57.19                           |
| Loss on disposal of PPE                                     | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit)   | (41 557)              | 27 698                |  | 14 973                |  | 42 671                |   | (5 188)               |   |                                  |
| Transfers recognised - capital                              | 17 232                | 7 139                 | 41.4%                                  | -                     | -                                      | 7 139                 | 41.4%   | -                     | 43.7%   | -                                |
| Contributions recognised - capital                          | -                     | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                                |
| Contributed assets  | -                     | 3                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                                |
| Surplus/(Deficit) after capital transfers and contributions | (24 325)              | 34 837                |  | 14 973                |  | 49 810                |   | (5 188)               |   |                                  |
| Taxation  | -                     |                       | -                                      |                       | -                                      |                       |   | -                     | -   | -                                |
| Surplus/(Deficit) after taxation                            | (24 325)              | 34 837                |  | 14 973                |  | 49 810                |   | (5 188)               |   |                                  |
| Attributable to minorities                                  | -                     | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) attributable to municipality              | (24 325)              | 34 837                |  | 14 973                |  | 49 810                |   | (5 188)               |   |                                  |
| Share of surplus/ (deficit) of associate                    | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) for the year                              | (24 325)              | 34 837                |  | 14 973                |  | 49 810                |   | (5 188)               |   |                                  |

|   |                       |                       |  |                       | 2013/14                                |                       |   |                       |   |                                  |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|   | Budget                | First 0               | Quarter                                | Second                | Quarter                                | Year                  | o Date  | Second                | Quarter   |                                  |
| R thousands                                 | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 t<br>Q2 of 2014/15 |
|   |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Capital Revenue and Expenditure             |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Source of Finance                           | 17 267                | 302                   | 1.7%                                   | 4 160                 | 24.1%                                  | 4 461                 | 25.8%   | 1 257                 | 9.1%  |                                  |
| National Government                         | 16 370                | 277                   | 1.7%                                   | 4 155                 | 25.4%                                  | 4 432                 | 27.1%   | 854                   | 6.7%  | 386.59                           |
| Provincial Government                       |                       | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                                |
| District Municipality                       |                       | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                                |
| Other transfers and grants                  |                       | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                                |
| Transfers recognised - capital              | 16 370                | 277                   | 1.7%                                   | 4 155                 | 25.4%                                  | 4 432                 | 27.1%   | 854                   | 6.7%  | 386.59                           |
| Borrowing                                   | -                     | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                                |
| Internally generated funds                  | 897                   | 24                    | 2.7%                                   | 5                     | .6%                                    | 30                    | 3.3%  | 403                   | 49.2%   | (98.7%                           |
| Public contributions and donations          | -                     | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                                |
| Capital Expenditure Standard Classification | 17 267                | 302                   | 1.7%                                   | 4 160                 | 24.1%                                  | 4 461                 | 25.8%   | 1 257                 | 9.1%  | 231.09                           |
| Governance and Administration               | 16 637                | 292                   | 1.8%                                   | 4 160                 | 25.0%                                  | 4 451                 | 26.8%   | 882                   | 6.9%  | 371.79                           |
| Executive & Council                         | 16 386                | 279                   | 1.7%                                   | 4 155                 | 25.4%                                  | 4 434                 | 27.1%   | 864                   | 6.8%  | 380.89                           |
| Budget & Treasury Office                    | 30                    | 6                     | 20.1%                                  | 5                     | 16.9%                                  | 11                    | 37.0%   | 8                     | 32.2%   | (35.09                           |
| Corporate Services                          | 221                   | 6                     | 2.8%                                   | 0                     | .1%                                    | 6                     | 2.9%  | 10                    | 50.0%   | (98.29                           |
| Community and Public Safety                 | 97                    | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                                |
| Community & Social Services                 | 10                    | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Sport And Recreation                        | 20                    | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Public Safety                               | 42                    | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Housing                                     |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Health                                      | 25                    | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Economic and Environmental Services         | 33                    | 10                    | 30.4%                                  | -                     | -                                      | 10                    | 30.4%   | -                     | 111.2%  | -                                |
| Planning and Development                    | 23                    | -                     | -                                      | -                     | -                                      |                       | -   |                       | -   | -                                |
| Road Transport                              | 10                    | 10                    | 100.2%                                 | -                     | -                                      | 10                    | 100.2%  |                       | 111.2%  | -                                |
| Environmental Protection                    | -                     | -                     | -                                      | -                     | -                                      |                       | -   |                       | -   | -                                |
| Trading Services                            | 500                   | -                     | -                                      | -                     | -                                      |                       | -   | 375                   | 75.6%   | (100.0%                          |
| Electricity                                 | 400                   | -                     | -                                      | -                     | -                                      | -                     | -   | 211                   | 79.5%   | (100.09)                         |
| Water                                       | 100                   | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                                |
| Waste Water Management                      | -                     | -                     | -                                      |                       | -                                      | -                     | -   | 164                   | 1 424.5%  | (100.09                          |
| Waste Management                            | -                     | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                                |
| Other                                       | -                     |                       | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                                |

|  |                       |                       |  | 2014/15               |  |                       |   | 201                   | 3/14  |                                  |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|  | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year t                | o Date  | Second                | Quarter   |                                  |
| R thousands                                    | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 t<br>Q2 of 2014/15 |
| Cash Flow from Operating Activities            |                       |                       |  |                       |  |                       | 11 1  |                       | -17 -1  |                                  |
|  |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Receipts                                       | 208 794               | 68 731                | 32.9%                                  | 45 795                | 21.9%                                  | 114 526               | 54.9%   | 27 424                | 63.5%   | 67.09                            |
| Ratepayers and other                           | 144 944               | 40 667                | 28.1%                                  | 31 200                | 21.5%                                  | 71 866                | 49.6%   | 23 664                | 61.9%   | 31.89                            |
| Government - operating                         | 46 402                | 20 822                | 44.9%                                  | 14 463                | 31.2%                                  | 35 285                | 76.0%   | 3 693                 | 75.9%   | 291.79                           |
| Government - capital                           | 17 232                | 7 139                 | 41.4%                                  | -                     | -                                      | 7 139                 | 41.4%   | -                     | 43.7%   | -                                |
| Interest                                       | 216                   | 103                   | 47.6%                                  | 132                   | 61.2%                                  | 235                   | 108.8%  | 67                    | 32.6%   | 97.09                            |
| Dividends                                      | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Payments                                       | (173 154)             |                       |  | (31 022)              | 17.9%                                  | (64 934)              | 37.5%   | (32 505)              | 29.5%   | (4.6%                            |
| Suppliers and employees                        | (171 617)             | (33 379)              | 19.4%                                  | (30 199)              | 17.6%                                  | (63 578)              | 37.0%   | (32 505)              | 29.0%   | (7.1%                            |
| Finance charges                                | (1 537)               | (533)                 | 34.7%                                  | (824)                 | 53.6%                                  | (1 356)               | 88.2%   | -                     | -   | (100.0%                          |
| Transfers and grants                           | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Net Cash from/(used) Operating Activities      | 35 641                | 34 819                | 97.7%                                  | 14 773                | 41.4%                                  | 49 592                | 139.1%  | (5 081)               | (112.3%)  | (390.8%                          |
| Cash Flow from Investing Activities            |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Receipts                                       | 204                   | 18                    | 8.8%                                   | 200                   | 98.0%                                  | 218                   | 106.9%  | -                     | -   | (100.0%                          |
| Proceeds on disposal of PPE                    | 204                   | 18                    | 8.8%                                   | 200                   | 98.0%                                  | 218                   | 106.9%  | -                     | -   | (100.0%                          |
| Decrease in non-current debtors                | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                                  |
| Decrease in other non-current receivables      | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Decrease (increase) in non-current investments | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Payments                                       | (17 267)              | (302)                 | 1.7%                                   | (4 160)               | 24.1%                                  | (4 461)               | 25.8%   | -                     | .2%   | (100.0%                          |
| Capital assets                                 | (17 267)              | (302)                 | 1.7%                                   | (4 160)               | 24.1%                                  | (4 461)               | 25.8%   | -                     | .2%   | (100.0%                          |
| Net Cash from/(used) Investing Activities      | (17 063)              | (284)                 | 1.7%                                   | (3 960)               | 23.2%                                  | (4 243)               | 24.9%   |                       | .3%   | (100.0%                          |
| Cash Flow from Financing Activities            |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Receipts                                       | (62)                  | (1)                   | 1.8%                                   | 4                     | (6.0%)                                 | 3                     | (4.2%)  | (36)                  | 1 424.7%  | (110.4%                          |
| Short term loans                               |                       |                       | -                                      |                       | -                                      |                       |   | -                     | -   |                                  |
| Borrowing long term/refinancing                |                       |                       | -                                      |                       | -                                      |                       | -   |                       | -   | -                                |
| Increase (decrease) in consumer deposits       | (62)                  | (1)                   | 1.8%                                   | 4                     | (6.0%)                                 | 3                     | (4.2%)  | (36)                  | 1 424.7%  | (110.49                          |
| Payments                                       |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Repayment of borrowing                         | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Net Cash from/(used) Financing Activities      | (62)                  | (1)                   | 1.8%                                   | 4                     | (6.0%)                                 | 3                     | (4.2%)  | (36)                  | 1 424.7%  | (110.4%                          |
| Net Increase/(Decrease) in cash held           | 18 515                | 34 534                | 186.5%                                 | 10 817                | 58.4%                                  | 45 351                | 244.9%  | (5 117)               | (91.2%)   | (311.4%                          |
| Cash/cash equivalents at the year begin:       | (23 525)              | 4 290                 | (18.2%)                                | 38 824                | (165.0%)                               | 4 290                 | (18.2%)   | 57 640                | 156.0%  | (32.6%                           |
| Cash/cash equivalents at the year end:         | (5 010)               | 38 824                | (774.9%)                               | 49 641                | (990.8%)                               | 49 641                | (990.8%)  | 52 523                | (104.8%)  | (5.59                            |

Part 4: Debtor Age Analysis

|   | 0 - 30 | Days  | 31 - 60 Days |      | 61 - 90 Days |      | Over 90 Days |       | Total   |        |        | ts Written Off to | Impairment -I<br>Council | Bad Debts ito<br>I Policy |
|---|--------|-------|--------------|------|--------------|------|--------------|-------|---------|--------|--------|-------------------|--------------------------|---------------------------|
| R thousands   | Amount | %     | Amount       | %    | Amount       | %    | Amount       | %     | Amount  | %      | Amount | %                 | Amount                   | %                         |
| Debtors Age Analysis By Income Source                                     |        |       |              |      |              |      |              |       |         |        |        |                   |                          |                           |
| Trade and Other Receivables from Exchange Transactions - Water            | 1 117  | 5.4%  | 1 013        | 4.9% | 425          | 2.1% | 18 089       | 87.6% | 20 644  | 12.1%  | -      | -                 | -                        | -                         |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 2 371  | 16.0% | 757          | 5.1% | 212          | 1.4% | 11 522       | 77.5% | 14 862  | 8.7%   | -      | -                 | -                        | -                         |
| Receivables from Non-exchange Transactions - Property Rates               | 8 478  | 9.1%  | 3 824        | 4.1% | 3 587        | 3.9% | 77 146       | 82.9% | 93 035  | 54.4%  |        | -                 | -                        |                           |
| Receivables from Exchange Transactions - Waste Water Management           | 1 119  | 8.2%  | 400          | 2.9% | 347          | 2.5% | 11 761       | 86.3% | 13 627  | 8.0%   |        | -                 | -                        |                           |
| Receivables from Exchange Transactions - Waste Management                 | 1 208  | 7.8%  | 475          | 3.1% | 442          | 2.9% | 13 357       | 86.3% | 15 482  | 9.1%   |        | -                 | -                        |                           |
| Receivables from Exchange Transactions - Property Rental Debtors          | -      |       | -            | -    | -            | -    |              | -     |         |        | -      | -                 | -                        |                           |
| Interest on Arrear Debtor Accounts  | -      | -     | -            | -    | -            | -    | -            | -     | -       | -      | -      | -                 | -                        | -                         |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -      | -     | -            | -    | -            | -    | -            | -     | -       | -      | -      | -                 | -                        | -                         |
| Other   | 626    | 4.7%  | 441          | 3.3% | 218          | 1.6% | 12 017       | 90.3% | 13 302  | 7.8%   | -      | -                 | -                        | -                         |
| Total By Income Source  | 14 919 | 8.7%  | 6 911        | 4.0% | 5 230        | 3.1% | 143 892      | 84.2% | 170 952 | 100.0% | -      | -                 | -                        | -                         |
| Debtors Age Analysis By Customer Group                                    |        |       |              |      |              |      |              |       |         |        |        |                   |                          |                           |
| Organs of State   | 255    | 5.2%  | 57           | 1.2% | 19           | .4%  | 4 550        | 93.2% | 4 881   | 2.9%   | -      | -                 | -                        | -                         |
| Commercial  | 2 852  | 13.7% | 1 052        | 5.0% | 685          | 3.3% | 16 272       | 78.0% | 20 861  | 12.2%  | -      | -                 | -                        |                           |
| Households  | 6 032  | 8.2%  | 2 506        | 3.4% | 1 776        | 2.4% | 63 430       | 86.0% | 73 745  | 43.1%  | -      | -                 | -                        |                           |
| Other   | 5 780  | 8.1%  | 3 296        | 4.6% | 2 749        | 3.8% | 59 639       | 83.5% | 71 465  | 41.8%  | -      | -                 | -                        |                           |
| Total By Customer Group   | 14 919 | 8.7%  | 6 911        | 4.0% | 5 230        | 3.1% | 143 892      | 84.2% | 170 952 | 100.0% | -      | -                 |                          |                           |

Part 5: Creditor Age Analysis

|                         | 0 - 30 | 0 - 30 Days 31 - 60 |        |       | 61 - 9 | 0 Days | Over 90 Days |       | Total  |        |
|-------------------------|--------|---------------------|--------|-------|--------|--------|--------------|-------|--------|--------|
| R thousands             | Amount | %                   | Amount | %     | Amount | %      | Amount       | %     | Amount | %      |
| Creditor Age Analysis   |        |                     |        |       |        |        |              |       |        |        |
| Bulk Electricity        | 5 448  | 23.6%               | -      | -     | -      | -      | 17 607       | 76.4% | 23 055 | 57.79  |
| Bulk Water              | -      | -                   | -      |       | -      | -      |              | -     | -      |        |
| PAYE deductions         | 519    | 26.0%               | -      |       | -      | -      | 1 481        | 74.0% | 2 000  | 5.09   |
| VAT (output less input) | -      | -                   | -      |       | -      | -      |              | -     | -      |        |
| Pensions / Retirement   | 969    | 100.0%              | -      |       | -      | -      |              | -     | 969    | 2.49   |
| Loan repayments         | -      | -                   | -      |       | -      | -      | -            | -     | -      |        |
| Trade Creditors         | 337    | 2.6%                | 1 813  | 13.7% | 56     | .4%    | 11 022       | 83.3% | 13 228 | 33.19  |
| Auditor-General         | -      | -                   | -      |       | -      | -      | -            | -     | -      |        |
| Other                   | 692    | 100.0%              | -      | -     | -      | -      | -            | -     | 692    | 1.79   |
| Total                   | 7 967  | 19.9%               | 1 813  | 4.5%  | 56     | .1%    | 30 109       | 75.4% | 39 945 | 100.09 |

Contact Details

| Municipal Manager | Mrs Thandi Shoba  | 013 253 7628 |
|-------------------|-------------------|--------------|
| Financial Manager | Mrs Winny Nawenya | 013 253 7625 |

Source Local Government Database

# MPUMALANGA: THEMBISILE HANI (MP315) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

| Tarri. Operating Revenue and Experiantic                    |                       |                       |  | 2014/15               |  |                       | 2013/14   |                       |   |                                  |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|   | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year 1                | to Date   | Second                | I Quarter   |                                  |
| R thousands   | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 t<br>Q2 of 2014/15 |
| Operating Revenue and Expenditure                           |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Operating Revenue   | 362 940               | 137 158               | 37.8%                                  | 121 780               | 33.6%                                  | 258 937               | 71.3%   | 114 512               | 71.2%   | 6.39                             |
|   | 6 657                 | 3 378                 |  | 2 286                 |  | 5 664                 |   |                       | 52.2%   | 81.49                            |
| Property rates  |                       | 3 3/8                 | 50.7%                                  | 2 280                 | 34.3%                                  | 0 004                 | 85.1%   | 1 260                 | 52.276  |                                  |
| Property rates - penalties and collection charges           | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Service charges - electricity revenue                       |                       | -                     |  |                       | -                                      |                       | -   | - 0.007               | -   | -                                |
| Service charges - water revenue                             | 39 931                | 11 761                | 29.5%                                  | 9 414                 | 23.6%                                  | 21 176                | 53.0%   | 8 887                 | 55.1%   | 5.9                              |
| Service charges - sanitation revenue                        | 1 533                 | 374                   | 24.4%                                  | 1 278                 | 83.4%                                  | 1 652                 | 107.7%  | 296                   | 44.2%   | 331.5                            |
| Service charges - refuse revenue                            | 3 186                 | 3 073                 | 96.5%                                  | 2 177                 | 68.3%                                  | 5 250                 | 164.8%  | 586                   | -   | 271.8                            |
| Service charges - other                                     |                       |                       |  |                       |  |                       |   | 1                     | -   |                                  |
| Rental of facilities and equipment                          | 135                   | 160                   | 118.0%                                 | 144                   | 106.6%                                 | 304                   | 224.6%  | 17                    |   | 731.1                            |
| Interest earned - external investments                      | 500                   | 253                   | 50.6%                                  | 1 165                 | 232.9%                                 | 1 418                 | 283.5%  | 2 059                 | 67.5%   | (43.49                           |
| Interest earned - outstanding debtors                       | 21 240                | 5 718                 | 26.9%                                  | 5 966                 | 28.1%                                  | 11 684                | 55.0%   | 7 858                 | -   | (24.19                           |
| Dividends received  | -                     | -                     | -                                      |                       | -                                      |                       | -   | -                     | -   |                                  |
| Fines   | 477                   | 33                    | 6.9%                                   | 24                    | 5.1%                                   | 57                    | 12.0%   | 82                    | -   | (70.49                           |
| Licences and permits  | 203                   | 114                   | 56.4%                                  | 33                    | 16.3%                                  | 148                   | 72.8%   | 45                    | -   | (25.69                           |
| Agency services   | 5 800                 | 1 225                 | 21.1%                                  | 1 937                 | 33.4%                                  | 3 162                 | 54.5%   | -                     | -   | (100.09                          |
| Transfers recognised - operational                          | 280 980               | 109 423               | 38.9%                                  | 85 881                | 30.6%                                  | 195 304               | 69.5%   | 82 356                | 74.2%   | 4.3                              |
| Other own revenue   | 2 298                 | 1 646                 | 71.6%                                  | 11 474                | 499.3%                                 | 13 120                | 570.9%  | 11 066                | 42.5%   | 3.7                              |
| Gains on disposal of PPE                                    | -                     | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                                |
| Operating Expenditure                                       | 542 204               | 64 569                | 11.9%                                  | 87 742                | 16.2%                                  | 152 311               | 28.1%   | 169 173               | 66.6%   | (48.19                           |
| Employee related costs                                      | 101 036               | 24 359                | 24.1%                                  | 24 022                | 23.8%                                  | 48 381                | 47.9%   | 24 727                | 55.9%   | (2.99                            |
| Remuneration of councillors                                 | 19 092                | 4 365                 | 22.9%                                  | 4 498                 | 23.6%                                  | 8 863                 | 46.4%   | 4 080                 | 50.6%   | 10.3                             |
| Debt impairment   | 55 997                |                       | -                                      |                       | -                                      |                       | -   | -                     | -   | -                                |
| Depreciation and asset impairment                           | 174 084               |                       | -                                      |                       | -                                      |                       | -   | -                     | -   | -                                |
| Finance charges   |                       |                       | -                                      |                       | -                                      |                       | -   | -                     | -   | -                                |
| Bulk purchases  | 100 000               | 16 587                | 16.6%                                  | 24 172                | 24.2%                                  | 40 758                | 40.8%   | 36 456                | 56.5%   | (33.79                           |
| Other Materials   | 2 550                 | 31                    | 1.2%                                   | 300                   | 11.8%                                  | 331                   | 13.0%   | -                     | -   | (100.09                          |
| Contracted services   | 6 300                 | 1 736                 | 27.6%                                  | 3 452                 | 54.8%                                  | 5 188                 | 82.3%   | 1 782                 | -   | 93.7                             |
| Transfers and grants  | 20 101                | 3 152                 | 15.7%                                  | 4 886                 | 24.3%                                  | 8 037                 | 40.0%   | -                     | -   | (100.09                          |
| Other expenditure   | 63 044                | 14 340                | 22.7%                                  | 26 413                | 41.9%                                  | 40 752                | 64.6%   | 102 129               | 84.9%   | (74.19                           |
| Loss on disposal of PPE                                     | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit)   | (179 264)             | 72 588                |  | 34 038                |  | 106 626               |   | (54 662)              |   |                                  |
| Transfers recognised - capital                              | 110 820               |                       | -                                      |                       | -                                      | - 100 020             | -   | 83 799                | 76.7%   | (100.09                          |
| Contributions recognised - capital                          |                       |                       | _                                      |                       | _                                      |                       | _   |                       |   | (                                |
| Contributed assets  |                       |                       | _                                      |                       | _                                      |                       | _   | _                     | _   | _                                |
| Surplus/(Deficit) after capital transfers and contributions | (68 444)              | 72 588                |  | 34 038                |  | 106 626               |   | 29 137                |   |                                  |
| · · · · · · · · · · · · · · · · · · ·                       | (55 444)              |                       |  | 0.000                 |  | 100 020               |   |                       |   |                                  |
| Taxation  | ((0.110)              | 70.500                | -                                      |                       | -                                      | 407.707               | -   |                       | -   | -                                |
| Surplus/(Deficit) after taxation Attributable to minorities | (68 444)              | 72 588                |  | 34 038                |  | 106 626               |   | 29 137                |   |                                  |
| ***************************************                     | ((0.110)              | 70 500                | -                                      |                       | -                                      | 407.707               | -   |                       | -   | -                                |
| Surplus/(Deficit) attributable to municipality              | (68 444)              | 72 588                |  | 34 038                |  | 106 626               |   | 29 137                |   |                                  |
| Share of surplus/ (deficit) of associate                    | ((0.444)              | 72 500                | -                                      | 24.020                | -                                      | 10/ /2/               | -   | 20 127                | -   | -                                |
| Surplus/(Deficit) for the year                              | (68 444)              | 72 588                |  | 34 038                |  | 106 626               |   | 29 137                |   |                                  |

|   |                       |                       |  | 2014/15               |  |                       |   | 201                   | 3/14  |                                |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|--------------------------------|
|   | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year                  | to Date   | Second                | l Quarter   | ] '                            |
| R thousands                                 | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14<br>Q2 of 2014/15 |
| Capital Revenue and Expenditure             |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Source of Finance                           | 110 820               | 950                   | .9%                                    | 8 468                 | 7.6%                                   | 9 418                 | 8.5%  | 11 584                | 32.5%   | (26.99                         |
| National Government                         | 110 820               | 950                   |  | 8 468                 | 7.6%                                   | 9 418                 | 8.5%  | 11 584                | 32.5%   | (26.99                         |
| Provincial Government                       | 110 020               | ,30                   | .,,,,                                  | 0 400                 | 7.070                                  | 7410                  | 0.370   | 11364                 | 32.370  | (20.77                         |
| District Municipality                       |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Other transfers and grants                  |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Transfers recognised - capital              | 110 820               | 950                   | .9%                                    | 8 468                 | 7.6%                                   | 9 418                 | 8.5%  | 11 584                | 32.5%   | (26.99                         |
| Borrowing                                   | 110 020               | 730                   | .7/0                                   | 0 400                 | 7.076                                  | 7410                  | 0.370   | 11 304                | 32.370  | (20.77                         |
| Internally generated funds                  |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Public contributions and donations          |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Capital Expenditure Standard Classification | 110 820               | 950                   | .9%                                    | 8 468                 | 7.6%                                   | 9 418                 | 8.5%  | 11 584                | 32.5%   | (26.99                         |
|   | 110 820               |                       |  | 8 408                 | 7.6%                                   | 9 4 1 8               | 8.5%  | 11 384                |   | (26.97                         |
| Governance and Administration               |                       | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                              |
| Executive & Council                         | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                              |
| Budget & Treasury Office                    | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                              |
| Corporate Services                          |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                              |
| Community and Public Safety                 |                       | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                              |
| Community & Social Services                 | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                              |
| Sport And Recreation                        | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                              |
| Public Safety                               | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                              |
| Housing<br>Health                           | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                              |
|   |                       |                       | -                                      | -                     | -                                      |                       |   |                       | -   | -                              |
| Economic and Environmental Services         | 110 820<br>110 820    | 950<br>950            | .9%                                    | 8 468<br>8 468        | 7.6%<br>7.6%                           | 9 418<br>9 418        | 8.5%<br>8.5%  | 11 584<br>11 584      | 32.4%<br>32.4%  | (26.99                         |
| Planning and Development<br>Road Transport  | 110 820               |                       |  |                       |  | 9 4 18                | 8.5%  | 11 384                |   | (20.9)                         |
| Environmental Protection                    | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                              |
|   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | 1                              |
| Trading Services Electricity                |                       | -                     |  | -                     | -                                      |                       | -   | -                     |   | -                              |
| Water                                       | -                     |                       | -                                      | -                     | -                                      | -                     |   | -                     | -   |                                |
| Waste Water Management                      | -                     | -                     | -                                      | -                     |  | -                     |   | -                     | -   | 1                              |
| Waste Management                            | -                     | -                     | -                                      |                       |  | -                     |   | -                     | -   | 1                              |
| Other                                       | -                     | -                     | -                                      | -                     |  | -                     |   | -                     | -   | 1                              |
| Other                                       | -                     |                       |  |                       |  |                       |   |                       |   |                                |

|  |                       |                       |  | 2014/15               |  |                       |   |                       | 3/14  |                                  |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|  | Budget                |                       | Quarter                                | Second                | Quarter                                |                       | to Date   |                       | Quarter   |                                  |
| R thousands                                    | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 t<br>Q2 of 2014/15 |
| Cash Flow from Operating Activities            |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Receipts                                       | 407 189               | 119 929               | 29.5%                                  | 121 345               | 29.8%                                  | 241 274               | 59.3%   | 177 602               | 66.1%   | (31.7%                           |
| Ratepayers and other                           | 11 203                | 10 174                | 90.8%                                  | 34 207                | 305.3%                                 | 44 382                | 396.1%  | 11 839                | 28.9%   |                                  |
| Government - operating                         | 280 980               | 109 423               | 38.9%                                  | 85 881                | 30.6%                                  | 195 304               | 69.5%   | 79 856                | 73.2%   | 7.59                             |
| Government - capital                           | 110 820               | 107 423               | 30.770                                 | 03 001                | 30.070                                 | 173 304               | 07.370  | 83 799                | 76.7%   | (100.0%                          |
| Interest                                       | 4 185                 | 332                   | 7.9%                                   | 1 257                 | 30.0%                                  | 1 588                 | 38.0%   | 2 108                 | 73.1%   | (40.4%                           |
| Dividends                                      | 1100                  |                       |  | 1257                  | 55.576                                 | 1 000                 | 50.070  | 2 100                 | 70.17   | (10.170                          |
| Payments                                       | (289 816)             | (90 302)              | 31.2%                                  | (87 889)              | 30.3%                                  | (178 191)             | 61.5%   | (179 484)             | 65.0%   | (51.0%                           |
| Suppliers and employees                        | (289 816)             | (90 302)              | 31.2%                                  | (87 889)              | 30.3%                                  | (178 191)             | 61.5%   | (179 484)             | 65.0%   | (51.0%                           |
| Finance charges                                | (                     | (                     | -                                      | ()                    |  |                       | -   |                       | -   |                                  |
| Transfers and grants                           | _                     | -                     | _                                      | -                     | _                                      | _                     | -   | _                     | _   | -                                |
| Net Cash from/(used) Operating Activities      | 117 372               | 29 627                | 25.2%                                  | 33 456                | 28.5%                                  | 63 083                | 53.7%   | (1 882)               | 70.7%   | (1 877.5%                        |
| Cash Flow from Investing Activities            |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Receipts                                       |                       |                       | _                                      |                       | _                                      |                       |   |                       | _   |                                  |
| Proceeds on disposal of PPE                    |                       | -                     | _                                      | -                     | _                                      | _                     | -   | -                     | _   | -                                |
| Decrease in non-current debtors                |                       | -                     |  |                       |  |                       | -   |                       |   | -                                |
| Decrease in other non-current receivables      |                       | -                     | -                                      |                       | -                                      |                       | -   |                       | -   | -                                |
| Decrease (increase) in non-current investments |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Payments                                       | (110 820)             | (1 904)               | 1.7%                                   | (9 461)               | 8.5%                                   | (11 364)              | 10.3%   |                       | -   | (100.0%                          |
| Capital assets                                 | (110 820)             | (1 904)               | 1.7%                                   | (9 461)               | 8.5%                                   | (11 364)              | 10.3%   | -                     | -   | (100.0%                          |
| Net Cash from/(used) Investing Activities      | (110 820)             | (1 904)               | 1.7%                                   | (9 461)               | 8.5%                                   | (11 364)              | 10.3%   |                       | -   | (100.0%                          |
| Cash Flow from Financing Activities            |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Receipts                                       |                       | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                                |
| Short term loans                               |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Borrowing long term/refinancing                |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Increase (decrease) in consumer deposits       | -                     | -                     | -                                      |                       | -                                      |                       | -   | -                     | -   | -                                |
| Payments                                       |                       | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                                |
| Repayment of borrowing                         | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Net Cash from/(used) Financing Activities      |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Net Increase/(Decrease) in cash held           | 6 553                 | 27 724                | 423.1%                                 | 23 995                | 366.2%                                 | 51 719                | 789.3%  | (1 882)               | 70.7%   | (1 374.9%                        |
| Cash/cash equivalents at the year begin:       | 24 000                | 41 211                | 171.7%                                 | 68 935                | 287.2%                                 | 41 211                | 171.7%  | 63 393                | -   | 8.79                             |
| Cash/cash equivalents at the year end:         | 30 553                | 68 935                | 225.6%                                 | 92 930                | 304.2%                                 | 92 930                | 304.2%  | 61 511                | 70.7%   | 51.19                            |
|  |                       |                       |  |                       |  |                       |   |                       |   |                                  |

Part 4: Debtor Age Analysis

|   | 0 - 30 | Days | 31 - 60 Days |      | 61 - 90 Days |      | Over 90 Days |        | Total   |        |        | ots Written Off to | Impairment -<br>Counci | Bad Debts ito<br>I Policy |
|---|--------|------|--------------|------|--------------|------|--------------|--------|---------|--------|--------|--------------------|------------------------|---------------------------|
| R thousands   | Amount | %    | Amount       | %    | Amount       | %    | Amount       | %      | Amount  | %      | Amount | %                  | Amount                 | %                         |
| Debtors Age Analysis By Income Source                                     |        |      |              |      |              |      |              |        |         |        |        |                    |                        |                           |
| Trade and Other Receivables from Exchange Transactions - Water            | 2 169  | 1.6% | 2 079        | 1.6% | 2 112        | 1.6% | 126 443      | 95.2%  | 132 803 | 39.4%  | -      | -                  | -                      | -                         |
| Trade and Other Receivables from Exchange Transactions - Electricity      | -      | -    | -            | -    | -            | -    | 218          | 100.0% | 218     | .1%    | -      | -                  |                        | -                         |
| Receivables from Non-exchange Transactions - Property Rates               | 1 126  | 2.3% | 1 112        | 2.3% | 1 436        | 2.9% | 45 360       | 92.5%  | 49 034  | 14.5%  | -      | -                  | -                      | -                         |
| Receivables from Exchange Transactions - Waste Water Management           | 125    | 2.4% | 122          | 2.3% | 121          | 2.3% | 4 909        | 93.0%  | 5 277   | 1.6%   | -      | -                  | -                      | -                         |
| Receivables from Exchange Transactions - Waste Management                 | 1 025  | 2.5% | 1 020        | 2.4% | 1 021        | 2.4% | 38 652       | 92.6%  | 41 719  | 12.4%  | -      | -                  |                        | -                         |
| Receivables from Exchange Transactions - Property Rental Debtors          | -      |      | -            |      | -            | -    |              | -      | -       |        | -      | -                  |                        | -                         |
| Interest on Arrear Debtor Accounts  | 2 045  | 2.5% | 2 010        | 2.5% | 1 977        | 2.4% | 75 101       | 92.6%  | 81 133  | 24.1%  | -      | -                  |                        | -                         |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -      |      |              |      | -            |      |              | -      | -       |        | -      | -                  |                        | -                         |
| Other   | 406    | 1.5% | 435          | 1.6% | 450          | 1.7% | 25 644       | 95.2%  | 26 934  | 8.0%   | -      | -                  |                        | -                         |
| Total By Income Source  | 6 896  | 2.0% | 6 778        | 2.0% | 7 117        | 2.1% | 316 328      | 93.8%  | 337 119 | 100.0% | -      | -                  |                        | -                         |
| Debtors Age Analysis By Customer Group                                    |        |      |              |      |              |      |              |        |         |        |        |                    |                        |                           |
| Organs of State   | 63     | 3.2% | 58           | 3.0% | 73           | 3.7% | 1 776        | 90.2%  | 1 970   | .6%    |        | -                  |                        |                           |
| Commercial  | 355    | 2.5% | 355          | 2.5% | 410          | 2.9% | 12 848       | 92.0%  | 13 968  | 4.1%   | -      | -                  | -                      | -                         |
| Households  | 2 963  | 2.1% | 2 908        | 2.1% | 2 928        | 2.1% | 131 289      | 93.7%  | 140 088 | 41.6%  | -      | -                  | -                      | -                         |
| Other   | 3 515  | 1.9% | 3 457        | 1.9% | 3 706        | 2.0% | 170 414      | 94.1%  | 181 093 | 53.7%  | -      | -                  | -                      | -                         |
| Total By Customer Group   | 6 896  | 2.0% | 6 778        | 2.0% | 7 117        | 2.1% | 316 328      | 93.8%  | 337 119 | 100.0% | -      | -                  |                        | -                         |

Part 5: Creditor Age Analysis

|                         | 0 - 30 | Days  | 31 - 60 Days |       | 61 - 90 Days |       | Over 90 Days |   | Total  |        |
|-------------------------|--------|-------|--------------|-------|--------------|-------|--------------|---|--------|--------|
| R thousands             | Amount | %     | Amount       | %     | Amount       | %     | Amount       | % | Amount | %      |
| Creditor Age Analysis   |        |       |              |       |              |       |              |   |        |        |
| Bulk Electricity        | -      | -     | -            | -     | -            | -     | -            | - | -      | -      |
| Bulk Water              | 3 395  | 31.2% | 7 410        | 68.0% | 85           | .8%   | -            | - | 10 891 | 76.59  |
| PAYE deductions         | -      | -     | -            | -     | -            | -     | -            | - | -      | -      |
| VAT (output less input) | -      | -     | -            | -     | -            | -     | -            | - | -      | -      |
| Pensions / Retirement   | -      | -     | -            |       |              |       | -            | - | -      | -      |
| Loan repayments         | -      | -     | -            | -     | -            | -     | -            | - | -      |        |
| Trade Creditors         | 1 408  | 42.0% | 871          | 26.0% | 1 071        | 32.0% | -            | - | 3 349  | 23.59  |
| Auditor-General         | -      | -     | -            | -     | -            | -     | -            | - | -      |        |
| Other                   | -      | -     | -            | =     | -            | -     | -            | - | -      |        |
| Total                   | 4 804  | 33.7% | 8 281        | 58.1% | 1 156        | 8.1%  | -            | - | 14 240 | 100.09 |

Contact Details

| Municipal Manager | Mr J I Sindane | 013 986 9115 |
|-------------------|----------------|--------------|
| Financial Manager | Ms MS Makgaha  | 013 986 9103 |

Source Local Government Database

# MPUMALANGA: DR J.S. MOROKA (MP316) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

| Tarri. Operating Revenue and Experiantic                    |                       |                       |  | 2014/15               |  |                       | 2013/14   |                       |   |                                   |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|   | Budget                | First 0               | Quarter                                | Second                | Quarter                                | Year 1                | o Date  | Second                | I Quarter   |                                   |
| R thousands   | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 to<br>Q2 of 2014/15 |
| Operating Revenue and Expenditure                           |                       |                       |  |                       |  |                       |   |                       |   |                                   |
|   | 367 798               | 143 131               | 38.9%                                  | 102 780               | 27.9%                                  | 245 911               | 66.9%   | 79 639                | 49.6%   | 29.1%                             |
| Operating Revenue   |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Property rates  | 6 862                 | 3 908                 | 57.0%                                  | 3 840                 | 56.0%                                  | 7 749                 | 112.9%  | 1 812                 | 39.6%   | 111.9%                            |
| Property rates - penalties and collection charges           | -                     | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                                 |
| Service charges - electricity revenue                       | -                     | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                                 |
| Service charges - water revenue                             | 28 657                | 13 312                | 46.5%                                  | 12 706                | 44.3%                                  | 26 018                | 90.8%   | 6 570                 | 18.3%   | 93.4%                             |
| Service charges - sanitation revenue                        | 2 547                 | 1 617                 | 63.5%                                  | 905                   | 35.5%                                  | 2 522                 | 99.0%   | 548                   | 40.3%   | 65.1%                             |
| Service charges - refuse revenue                            | 2 700                 | 1 344                 | 49.8%                                  | 1 017                 | 37.7%                                  | 2 361                 | 87.5%   | 865                   | 45.2%   | 17.6%                             |
| Service charges - other                                     | 187                   | 73                    | 38.8%                                  | 72                    | 38.5%                                  | 145                   | 77.4%   | 37                    | 37.2%   | 97.2%                             |
| Rental of facilities and equipment                          | 172                   | 20                    | 11.3%                                  | 21                    | 12.2%                                  | 41                    | 23.5%   | 206                   | 116.6%  | (89.8%)                           |
| Interest earned - external investments                      | 14 161                | 1 451                 | 10.2%                                  | 1 612                 | 11.4%                                  | 3 063                 | 21.6%   | 2 077                 | 38.5%   | (22.4%)                           |
| Interest earned - outstanding debtors                       | 9 450                 | 4 077                 | 43.1%                                  | 2 853                 | 30.2%                                  | 6 930                 | 73.3%   | 3 611                 | 53.4%   | (21.0%)                           |
| Dividends received  |                       |                       |  |                       | -                                      |                       |   | -                     | -   | -                                 |
| Fines   | 196                   | 35                    | 17.8%                                  | 44                    | 22.3%                                  | 79                    | 40.1%   | 56                    | 43.5%   | (21.6%)                           |
| Licences and permits  | 2 652                 | 1 101                 | 41.5%                                  | 1 676                 | 63.2%                                  | 2 777                 | 104.7%  | 680                   | 126.3%  | 146.4%                            |
| Agency services   | 982                   | _                     | _                                      | -                     | -                                      | -                     | -   | 367                   | 107.4%  | (100.0%)                          |
| Transfers recognised - operational                          | 296 776               | 113 822               | 38.4%                                  | 77 262                | 26.0%                                  | 191 084               | 64.4%   | 59 829                | 56.6%   | 29.1%                             |
| Other own revenue   | 2 456                 | 2 372                 | 96.6%                                  | 771                   | 31.4%                                  | 3 143                 | 128.0%  | 2 980                 | 31.0%   | (74.1%)                           |
| Gains on disposal of PPE                                    | -                     | -                     | -                                      | -                     | -                                      | -                     | -   |                       |   | -                                 |
| Operating Expenditure                                       | 522 543               | 66 380                | 12.7%                                  | 91 945                | 17.6%                                  | 158 325               | 30.3%   | 76 837                | 43.8%   | 19.7%                             |
| Employee related costs                                      | 138 682               | 31 658                | 22.8%                                  | 35 112                | 25.3%                                  | 66 770                | 48.1%   | 30 158                | 55.3%   | 16.4%                             |
| Remuneration of councillors                                 | 18 583                | 3 878                 | 20.9%                                  | 3 901                 | 21.0%                                  | 7 778                 | 41.9%   | 3 645                 | 46.4%   | 7.0%                              |
| Debt impairment   | 35 700                | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Depreciation and asset impairment                           | 140 000               | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                                 |
| Finance charges   | 350                   | 21                    | 6.0%                                   | 32                    | 9.2%                                   | 53                    | 15.1%   | -                     | -   | (100.0%)                          |
| Bulk purchases  |                       |                       |  |                       | -                                      |                       |   |                       | -   |                                   |
| Other Materials   | 36 276                | 3 888                 | 10.7%                                  | 13 943                | 38.4%                                  | 17 831                | 49.2%   | 6 076                 | 57.7%   | 129.5%                            |
| Contracted services   | 24 220                | 3 775                 | 15.6%                                  | 9 026                 | 37.3%                                  | 12 802                | 52.9%   | 9 294                 | 77.7%   | (2.9%)                            |
| Transfers and grants  | 5 465                 | 186                   | 3.4%                                   | 82                    | 1.5%                                   | 267                   | 4.9%  | 2 450                 | 7.3%  | (96.7%)                           |
| Other expenditure   | 123 267               | 22 975                | 18.6%                                  | 29 849                | 24.2%                                  | 52 824                | 42.9%   | 25 213                | 55.6%   | 18.4%                             |
| Loss on disposal of PPE                                     | -                     | -                     | -                                      |                       | -                                      | -                     |   |                       |   | -                                 |
| Surplus/(Deficit)   | (154 745)             | 76 751                |  | 10 835                |  | 87 585                |   | 2 802                 |   |                                   |
| Transfers recognised - capital                              | 111 849               | 90 437                | 80.9%                                  | 22 024                | 19.7%                                  | 112 461               | 100.5%  | 200                   | .6%   | 10 912.0%                         |
| Contributions recognised - capital                          | -                     |                       | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Contributed assets  | -                     |                       | -                                      |                       | -                                      |                       |   |                       |   | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | (42 895)              | 167 188               |  | 32 859                |  | 200 046               |   | 3 002                 |   |                                   |
| Taxation  | -                     |                       |  |                       | -                                      | -                     |   | -                     | -   |                                   |
| Surplus/(Deficit) after taxation                            | (42 895)              | 167 188               |  | 32 859                |  | 200 046               |   | 3 002                 |   |                                   |
| Attributable to minorities                                  |                       |                       |  |                       |  | -                     |   | -                     |   | -                                 |
| Surplus/(Deficit) attributable to municipality              | (42 895)              | 167 188               |  | 32 859                |  | 200 046               |   | 3 002                 |   |                                   |
| Share of surplus/ (deficit) of associate                    | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) for the year                              | (42 895)              | 167 188               |  | 32 859                |  | 200 046               |   | 3 002                 |   |                                   |

|   |                       |                       |  | 2014/15               |  |                       |   |                       | 13/14   |                                  |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|   | Budget                | First (               | Quarter                                |                       | l Quarter                              | Year                  | to Date   | Second                | d Quarter   |                                  |
| R thousands                                 | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 t<br>Q2 of 2014/15 |
| Capital Revenue and Expenditure             |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Source of Finance                           | 124 605               | 59 375                | 47.7%                                  | 26 731                | 21.5%                                  | 86 105                | 69.1%   | 40 689                | 32.7%   | (34.3%                           |
| National Government                         | 112 405               | 59 375                | 52.8%                                  | 24 303                | 21.5%                                  | 83 678                | 74.4%   | 37 673                | 52.7%   | (35.5%                           |
| Provincial Government                       | 112 403               | 39 3/3                | 32.070                                 | 24 303                | 21.070                                 | 03 070                | 74.470  | 3/0/3                 | 32.3%   | (33.3%                           |
| District Municipality                       |                       |                       |  | -                     |  |                       |   |                       |   | -                                |
| Other transfers and grants                  |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Transfers recognised - capital              | 112 405               | 59 375                | 52.8%                                  | 24 303                | 21.6%                                  | 83 678                | 74.4%   | 37 673                | 52.5%   | (35.5%                           |
| Borrowing                                   | 112 403               | 39 3/3                | 32.0%                                  | 24 303                | 21.0%                                  | 03 0/0                | 74.476  | 3/0/3                 | 32.3%   | (33.3%                           |
| Internally generated funds                  | 12 200                |                       |  | 2 428                 | 19.9%                                  | 2 428                 | 19.9%   |                       |   | (100.0%                          |
| Public contributions and donations          | 12 200                |                       |  | 2 420                 | 17.770                                 | 2 420                 | 17.770  | 3 016                 |   | (100.0%                          |
|   | -                     |                       |  |                       |  |                       |   |                       | -   | ,                                |
| Capital Expenditure Standard Classification | 124 605               | 59 375                | 47.7%                                  | 26 731                | 21.5%                                  | 86 105                | 69.1%   | 40 689                | 32.7%   | (34.3%                           |
| Governance and Administration               | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Executive & Council                         | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Budget & Treasury Office                    |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Corporate Services                          | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Community and Public Safety                 | 1 000                 | -                     | -                                      | 246                   | 24.6%                                  | 246                   | 24.6%   | 1 480                 | 11.5%   | (83.49                           |
| Community & Social Services                 | 1 000                 | -                     | -                                      | 246                   | 24.6%                                  | 246                   | 24.6%   | 1 287                 | 13.0%   | (80.99                           |
| Sport And Recreation                        | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Public Safety                               | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | 193                   | 4.9%  | (100.09                          |
| Housing                                     | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Health                                      | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Economic and Environmental Services         |                       | -                     | -                                      | 246                   | -                                      | 246                   | -   | 3 079                 | 307.9%  | (92.09                           |
| Planning and Development                    |                       | -                     | -                                      | 246                   | -                                      | 246                   | -   | 3 079                 | 307.9%  | (92.09                           |
| Road Transport                              |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     |   | -                                |
| Environmental Protection                    |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     |   | -                                |
| Trading Services                            | 123 605               | 59 375                | 48.0%                                  | 26 238                | 21.2%                                  | 85 613                | 69.3%   | 36 131                | 34.0%   | (27.49                           |
| Electricity                                 |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     |   | -                                |
| Water                                       | 112 484               | 52 741                | 46.9%                                  | 24 057                | 21.4%                                  | 76 797                | 68.3%   | 29 643                | 48.8%   | (18.89                           |
| Waste Water Management                      | 11 121                | 6 634                 | 59.7%                                  | 2 182                 | 19.6%                                  | 8 816                 | 79.3%   | 6 389                 | 16.6%   | (65.99                           |
| Waste Management                            | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | 99                    | 2.5%  | (100.09                          |
| Other                                       |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
|   |                       |                       |  |                       |  |                       |   |                       |   |                                  |

|  |                    |                       |  |                       | 201                                    | 3/14                  |   |                       |   |                                  |
|--|--------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|  | Budget             | First 0               | Quarter                                | Second                | Quarter                                | Year                  | o Date  | Second                | Quarter   |                                  |
| R thousands                                    | Main appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 t<br>Q2 of 2014/15 |
| Cash Flow from Operating Activities            |                    |                       |  |                       |  |                       | 11 1  |                       | -17 -7  |                                  |
|  |                    |                       |  |                       |  |                       |   |                       |   |                                  |
| Receipts                                       | 479 948            | 227 973               | 47.5%                                  | 275 807               | 57.5%                                  | 503 779               | 105.0%  | 188 227               | 71.0%   | 46.5%                            |
| Ratepayers and other                           | 47 413             | 22 213                | 46.9%                                  | 174 783               | 368.6%                                 | 196 996               | 415.5%  | 75 671                | 155.3%  | 131.0%                           |
| Government - operating                         | 297 076            | 111 092               | 37.4%                                  | 77 262                | 26.0%                                  | 188 354               | 63.4%   | 65 292                | 58.6%   | 18.39                            |
| Government - capital                           | 111 849            | 93 167                | 83.3%                                  | 22 024                | 19.7%                                  | 115 191               | 103.0%  | 45 187                | 53.1%   | (51.3%                           |
| Interest                                       | 23 611             | 1 500                 | 6.4%                                   | 1 738                 | 7.4%                                   | 3 239                 | 13.7%   | 2 077                 | 22.3%   | (16.3%                           |
| Dividends                                      | -                  | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Payments                                       | (355 343)          |                       |  | (153 857)             | 43.3%                                  | (322 417)             | 90.7%   | (141 037)             | 65.8%   | 9.19                             |
| Suppliers and employees                        | (349 528)          | (168 341)             |  | (153 737)             | 44.0%                                  | (322 078)             | 92.1%   | (139 846)             | 75.5%   | 9.99                             |
| Finance charges                                | (350)              | (33)                  | 9.6%                                   | (38)                  | 11.0%                                  | (72)                  | 20.5%   | -                     | -   | (100.0%                          |
| Transfers and grants                           | (5 465)            | (186)                 |  | (82)                  | 1.5%                                   | (267)                 | 4.9%  | (1 190)               | 4.6%  | (93.1%                           |
| Net Cash from/(used) Operating Activities      | 124 605            | 59 412                | 47.7%                                  | 121 950               | 97.9%                                  | 181 362               | 145.5%  | 47 190                | 82.8%   | 158.4%                           |
| Cash Flow from Investing Activities            |                    |                       |  |                       |  |                       |   |                       |   |                                  |
| Receipts                                       |                    | -                     | -                                      |                       | -                                      |                       | -   |                       | -   |                                  |
| Proceeds on disposal of PPE                    |                    | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                                |
| Decrease in non-current debtors                |                    | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                                |
| Decrease in other non-current receivables      |                    | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                                |
| Decrease (increase) in non-current investments |                    | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                                |
| Payments                                       | (124 605)          |                       |  | (26 731)              | 21.5%                                  | (86 402)              | 69.3%   | (52 618)              | 41.9%   | (49.2%                           |
| Capital assets                                 | (124 605)          | (59 672)              |  | (26 731)              | 21.5%                                  | (86 402)              | 69.3%   | (52 618)              | 41.9%   | (49.2%                           |
| Net Cash from/(used) Investing Activities      | (124 605)          | (59 672)              | 47.9%                                  | (26 731)              | 21.5%                                  | (86 402)              | 69.3%   | (52 618)              | 41.9%   | (49.2%                           |
| Cash Flow from Financing Activities            |                    |                       |  |                       |  |                       |   |                       |   |                                  |
| Receipts                                       | 50                 | 3                     | 5.7%                                   | 6                     | 12.9%                                  | 9                     | 18.6%   | -                     | -   | (100.0%                          |
| Short term loans                               |                    | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                                  |
| Borrowing long term/refinancing                |                    | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Increase (decrease) in consumer deposits       | 50                 | 3                     | 5.7%                                   | 6                     | 12.9%                                  | 9                     | 18.6%   | -                     | -   | (100.0%                          |
| Payments                                       |                    |                       | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                                |
| Repayment of borrowing                         | -                  | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Net Cash from/(used) Financing Activities      | 50                 | 3                     | 5.7%                                   | 6                     | 12.9%                                  | 9                     | 18.6%   |                       |   | (100.0%                          |
| Net Increase/(Decrease) in cash held           | 50                 | (257)                 | (513.0%)                               | 95 226                | 190 435.9%                             | 94 969                | 189 922.9%  | (5 428)               | 367.0%  | (1 854.3%                        |
| Cash/cash equivalents at the year begin:       | 87 930             | 697                   | .8%                                    | 441                   | .5%                                    | 697                   | .8%   | 74 092                | -   | (99.4%                           |
| Cash/cash equivalents at the year end:         | 87 980             | 441                   | .5%                                    | 95 666                | 108.7%                                 | 95 666                | 108.7%  | 68 664                | 40.8%   | 39.39                            |

Part 4: Debtor Age Analysis

|   | 0 - 30 | Days  | 31 - 60 Days |        | 61 - 90 Days |       | Over 90 Days |       | Total   |        | Actual Bad Deb<br>Deb | ts Written Off to | Impairment -<br>Counci | Bad Debts ito<br>I Policy |
|---|--------|-------|--------------|--------|--------------|-------|--------------|-------|---------|--------|-----------------------|-------------------|------------------------|---------------------------|
| R thousands   | Amount | %     | Amount       | %      | Amount       | %     | Amount       | %     | Amount  | %      | Amount                | %                 | Amount                 | %                         |
| Debtors Age Analysis By Income Source                                     |        |       |              |        |              |       |              |       |         |        |                       |                   |                        |                           |
| Trade and Other Receivables from Exchange Transactions - Water            | 5 930  | 9.3%  | 3 077        | 4.8%   | 2 478        | 3.9%  | 52 072       | 81.9% | 63 558  | 32.4%  | -                     | -                 | -                      | -                         |
| Trade and Other Receivables from Exchange Transactions - Electricity      | -      | -     | -            | -      | -            | -     | -            | -     | -       | -      | -                     | -                 | -                      | -                         |
| Receivables from Non-exchange Transactions - Property Rates               | 2 375  | 6.7%  | 1 160        | 3.3%   | 1 150        | 3.2%  | 30 715       | 86.8% | 35 399  | 18.1%  | -                     | -                 | -                      | -                         |
| Receivables from Exchange Transactions - Waste Water Management           | 536    | 3.5%  | 257          | 1.7%   | 250          | 1.6%  | 14 431       | 93.3% | 15 474  | 7.9%   | -                     | -                 | -                      |                           |
| Receivables from Exchange Transactions - Waste Management                 | 587    | 3.7%  | 281          | 1.8%   | 275          | 1.7%  | 14 822       | 92.8% | 15 965  | 8.2%   | -                     | -                 | -                      | -                         |
| Receivables from Exchange Transactions - Property Rental Debtors          | -      |       | -            |        |              | -     |              | -     | -       |        | -                     | -                 | -                      | -                         |
| Interest on Arrear Debtor Accounts  | 2 756  | 5.5%  | 1 310        | 2.6%   | 1 268        | 2.5%  | 44 997       | 89.4% | 50 332  | 25.7%  | -                     | -                 | -                      | -                         |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure |        |       | -            | -      |              |       |              | -     |         | -      | -                     | -                 | -                      | -                         |
| Other   | 983    | 6.5%  | 488          | 3.2%   | 418          | 2.8%  | 13 264       | 87.5% | 15 153  | 7.7%   | -                     | -                 | -                      | -                         |
| Total By Income Source  | 13 168 | 6.7%  | 6 573        | 3.4%   | 5 839        | 3.0%  | 170 301      | 86.9% | 195 881 | 100.0% | -                     | -                 | -                      | -                         |
| Debtors Age Analysis By Customer Group                                    |        |       |              |        |              |       |              |       |         |        |                       |                   |                        |                           |
| Organs of State   | 5 999  | 23.8% | 2 790        | 11.1%  | 2 530        | 10.0% | 13 884       | 55.1% | 25 203  | 12.9%  | -                     | -                 | -                      | -                         |
| Commercial  | 564    | 5.4%  | 256          | 2.4%   | 256          | 2.4%  | 9 410        | 89.7% | 10 486  | 5.4%   | -                     | -                 | -                      | -                         |
| Households  | 6 584  | 4.1%  | 3 552        | 2.2%   | 3 042        | 1.9%  | 146 584      | 91.8% | 159 762 | 81.6%  | -                     | -                 | -                      | -                         |
| Other   | 20     | 4.7%  | (25)         | (5.7%) | 11           | 2.5%  | 423          | 98.5% | 430     | .2%    | -                     | -                 | -                      | -                         |
| Total By Customer Group   | 13 168 | 6.7%  | 6 573        | 3.4%   | 5 839        | 3.0%  | 170 301      | 86.9% | 195 881 | 100.0% |                       | -                 |                        | -                         |

Part 5: Creditor Age Analysis

|                         | 0 - 30 Days 31 - 60 Days |        |        | 61 - 9 | 0 Days | Over | 90 Days | Total |        |        |
|-------------------------|--------------------------|--------|--------|--------|--------|------|---------|-------|--------|--------|
| R thousands             | Amount                   | %      | Amount | %      | Amount | %    | Amount  | %     | Amount | %      |
| Creditor Age Analysis   |                          |        |        |        |        |      |         |       |        |        |
| Bulk Electricity        | -                        | -      | -      | -      | -      | -    | -       | -     | -      | -      |
| Bulk Water              | -                        | -      | -      | -      | -      | -    | -       | -     | -      | -      |
| PAYE deductions         | -                        | -      | -      | -      | -      | -    | -       | -     | -      | -      |
| VAT (output less input) | -                        | -      | -      | -      | -      | -    | -       | -     | -      | -      |
| Pensions / Retirement   | -                        | -      |        | -      | -      | -    | -       | -     | -      |        |
| Loan repayments         | -                        | -      | -      | -      | -      | -    | -       | -     | -      | -      |
| Trade Creditors         | -                        | -      | -      | -      | -      | -    | -       | -     | -      | -      |
| Auditor-General         | -                        | -      | -      | -      | -      | -    | -       | -     | -      | -      |
| Other                   | 66                       | 100.0% | -      | -      | -      | -    | -       | -     | 66     | 100.09 |
| Total                   | 66                       | 100.0% |        | -      | -      | -    | -       | -     | 66     | 100.0% |

Contact Details

| Municipal Manager | S.B Mahlangu | 013 973 1101 |
|-------------------|--------------|--------------|
| Financial Manager | Skhosana 7 G | 013 973 1101 |

Source Local Government Database

# MPUMALANGA: NKANGALA (DC31) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

|   | 2014/15               |                       |  |                       |  |                       |   |                       | 13/14   |                                  |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|   | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year                  | to Date   | Second                | d Quarter   |                                  |
| R thousands   | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 t<br>Q2 of 2014/15 |
| Operating Revenue and Expenditure   |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Operating Revenue  Operating Revenue  | 343 707               | 136 616               | 39.7%                                  | 111 495               | 32.4%                                  | 248 110               | 72.2%   | 110 013               | 73.0%   | 1.39                             |
|   | 343 /0/               | 130 010               | 37.170                                 | 111 473               | 32.470                                 | 240 110               |   | 110013                | 73.070  |                                  |
| Property rates  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Property rates - penalties and collection charges                               | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Service charges - electricity revenue   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Service charges - water revenue   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Service charges - sanitation revenue  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Service charges - refuse revenue  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Service charges - other   | 110                   | 20                    | 18.6%                                  | 21                    | 18.9%                                  | 41                    | 37.5%   | 21                    | 40.6%   | 1.0                              |
| Rental of facilities and equipment  | 17 435                | 3 324                 | 18.6%                                  | 4 006                 | 18.9%                                  | 7 330                 | 37.5%<br>42.0%  | 4 612                 | 40.6%   | (13.19                           |
| Interest earned - external investments<br>Interest earned - outstanding debtors | 17 435                | 3 324                 | 19.1%                                  | 4 006                 | 23.0%                                  | / 330                 | 42.0%   | 4 612                 | 49.7%   | (13.17                           |
| Dividends received  | 5                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Fines   | -                     |                       | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Licences and permits  |                       |                       | -                                      |                       | -                                      |                       |   | -                     |   | -                                |
| Agency services   |                       | 5 563                 |  |                       |  | 5 563                 | -   | -                     |   | -                                |
| Transfers recognised - operational  | 324 272               | 127 468               | 39.3%                                  | 107 341               | 33.1%                                  | 234 809               | 72.4%   | 104 959               | 74.6%   | 2.3                              |
| Other own revenue   | 1 885                 | 240                   | 12.7%                                  | 126                   | 6.7%                                   | 366                   | 19.4%   | 422                   | 21.9%   | (70.19                           |
| Gains on disposal of PPE  | 1 003                 | - 240                 | 12.770                                 | - 120                 | - 0.770                                | -                     | 17.470  | - 422                 | 21.9%   | (70.17                           |
| Operating Expenditure   | 488 390               | 53 195                | 10.9%                                  | 67 426                | 13.8%                                  | 120 621               | 24.7%   | 105 878               | 25.4%   | (36.3%                           |
| Employee related costs  | 117 699               | 16 878                | 14.3%                                  | 17 378                | 14.8%                                  | 34 256                | 29.1%   | 15 792                | 25.6%   | 10.0                             |
| Remuneration of councillors   | 16 826                | 2 961                 | 17.6%                                  | 2 954                 | 17.6%                                  | 5 915                 | 35.2%   | 2 764                 | 37.7%   | 6.9                              |
| Debt impairment   | 15                    | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Depreciation and asset impairment   | 9 572                 | 1 929                 | 20.2%                                  | 1 917                 | 20.0%                                  | 3 846                 | 40.2%   | 2 099                 | 60.2%   | (8.79                            |
| Finance charges   | 4 400                 | 505                   | 11.5%                                  | 1 056                 | 24.0%                                  | 1 562                 | 35.5%   | 1 224                 | 44.1%   | (13.79                           |
| Bulk purchases  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Other Materials   | 804                   | 16                    | 2.0%                                   | 15                    | 1.8%                                   | 31                    | 3.9%  | 114                   | 24.5%   | (87.19                           |
| Contracted services   | 15 015                | 1 160                 | 7.7%                                   | 1 777                 | 11.8%                                  | 2 936                 | 19.6%   | 2 051                 | 23.9%   | (13.49                           |
| Transfers and grants  | 245 809               | 17 988                | 7.3%                                   | 25 848                | 10.5%                                  | 43 837                | 17.8%   | 53 776                | 20.3%   | (51.99                           |
| Other expenditure   | 78 250                | 11 757                | 15.0%                                  | 16 481                | 21.1%                                  | 28 238                | 36.1%   | 28 058                | 37.9%   | (41.39                           |
| Loss on disposal of PPE   | -                     |                       | -                                      |                       | -                                      |                       |   | -                     |   | -                                |
| Surplus/(Deficit)   | (144 683)             | 83 420                |  | 44 069                |  | 127 489               |   | 4 135                 |   |                                  |
| Transfers recognised - capital  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | 95                    | -   | (100.09                          |
| Contributions recognised - capital  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Contributed assets  | -                     | -                     | -                                      |                       | -                                      |                       |   | -                     | -   | -                                |
| Surplus/(Deficit) after capital transfers and contributions                     | (144 683)             | 83 420                |  | 44 069                |  | 127 489               |   | 4 230                 |   |                                  |
| Taxation  | -                     | -                     | -                                      |                       | -                                      | -                     |   | -                     | -   | -                                |
| Surplus/(Deficit) after taxation  | (144 683)             | 83 420                |  | 44 069                |  | 127 489               |   | 4 230                 |   |                                  |
| Attributable to minorities  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) attributable to municipality                                  | (144 683)             | 83 420                |  | 44 069                |  | 127 489               |   | 4 230                 |   |                                  |
| Share of surplus/ (deficit) of associate  |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     |   | -                                |
| Surplus/(Deficit) for the year  | (144 683)             | 83 420                |  | 44 069                |  | 127 489               |   | 4 230                 |   |                                  |

|   |                    |                       |  | 201                   | 3/14                                   |                       |   |                       |   |                                  |
|---|--------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|   | Budget             | First (               | Quarter                                | Second                | d Quarter                              | Year                  | to Date   | Second                | I Quarter   |                                  |
| R thousands                                 | Main appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 t<br>Q2 of 2014/15 |
|   |                    |                       |  |                       |  |                       |   |                       |   |                                  |
| Capital Revenue and Expenditure             |                    |                       |  |                       |  |                       |   |                       |   |                                  |
| Source of Finance                           | 33 853             | 2 873                 | 8.5%                                   | 7 681                 | 22.7%                                  | 10 554                | 31.2%   | 2 405                 | 4.4%  | 219.4%                           |
| National Government                         |                    | -                     | -                                      |                       | -                                      |                       | -   | -                     | -   | -                                |
| Provincial Government                       | -                  | -                     | -                                      |                       | -                                      |                       | -   | -                     | -   | -                                |
| District Municipality                       |                    | -                     | -                                      |                       |  |                       | -   | -                     | -   | -                                |
| Other transfers and grants                  |                    | -                     | -                                      |                       |  |                       | -   | -                     | -   | -                                |
| Transfers recognised - capital              | -                  | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Borrowing                                   |                    | -                     | -                                      |                       |  |                       | -   | -                     | -   | -                                |
| Internally generated funds                  | 33 853             | 2 873                 | 8.5%                                   | 7 681                 | 22.7%                                  | 10 554                | 31.2%   | 2 405                 | 4.4%  | 219.49                           |
| Public contributions and donations          | -                  | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Capital Expenditure Standard Classification | 33 853             | 2 873                 | 8.5%                                   | 7 681                 | 22.7%                                  | 10 554                | 31.2%   | 2 405                 | 4.4%  | 219.49                           |
| Governance and Administration               | 6 042              | 317                   | 5.2%                                   | 2 887                 | 47.8%                                  | 3 204                 | 53.0%   | 104                   | .4%   | 2 689.39                         |
| Executive & Council                         | 1 540              | 212                   | 13.8%                                  | 2 045                 | 132.8%                                 | 2 257                 | 146.6%  | 3                     | -   | 77 655.69                        |
| Budget & Treasury Office                    | 313                | 48                    | 15.4%                                  | -                     | -                                      | 48                    | 15.4%   | 16                    | -   | (100.0%                          |
| Corporate Services                          | 4 190              | 57                    | 1.4%                                   | 842                   | 20.1%                                  | 899                   | 21.5%   | 85                    | -   | 895.69                           |
| Community and Public Safety                 | 27 790             | 2 536                 | 9.1%                                   | 4 794                 | 17.3%                                  | 7 330                 | 26.4%   | 2 302                 | -   | 108.39                           |
| Community & Social Services                 | 78                 | -                     | -                                      |                       | -                                      |                       | -   | 15                    | -   | (100.0%                          |
| Sport And Recreation                        |                    | -                     | -                                      |                       | -                                      |                       | -   | -                     | -   | -                                |
| Public Safety                               | 26 912             | 2 536                 | 9.4%                                   | 4 794                 | 17.8%                                  | 7 330                 | 27.2%   | 2 287                 | -   | 109.79                           |
| Housing                                     | -                  | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Health                                      | 800                | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Economic and Environmental Services         | 21                 | 21                    | 99.5%                                  | -                     | -                                      | 21                    | 99.5%   |                       | -   | -                                |
| Planning and Development                    | 21                 | 21                    | 99.5%                                  | -                     | -                                      | 21                    | 99.5%   | -                     | -   | -                                |
| Road Transport                              | -                  | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Environmental Protection                    | -                  | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Trading Services                            | -                  | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Electricity                                 | -                  | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Water                                       | -                  | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Waste Water Management                      | -                  | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Waste Management                            | -                  | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Other                                       | -                  | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |

| R Housands  | Tart 5. cash receipts and Layments             |           |         |          | 201      | 3/14     |          |                             |         |                             |                                   |
|--|--|-----------|---------|----------|----------|----------|----------|-----------------------------|---------|-----------------------------|-----------------------------------|
| R Housands  |  | Budget    | First ( | Quarter  | Second   | Quarter  | Year     | o Date                      | Second  | I Quarter                   |                                   |
| Cash Flow from Operating Activities   Security   Secu   | Differencedo                                   |           |         | Main     |          | Main     |          | Expenditure as<br>% of main |         | Expenditure as<br>% of main | Q2 of 2013/14 to<br>Q2 of 2014/15 |
| Receipts 343 702 136 616 39.7% 111 495 32.4% 248 110 72.2% 111 809 73.1% (.39 Ratepsyes and other 1995 841 42.2% 147 7.4% 999 49.6% 633 47.8% (75.69 Government - operating 22.4 272 132.560 40.8% 10731 33.1% 229 792 73.7% 10.89 74.6% 22.3% (75.69 Government - capital inferest 174.35 32.4% 19.1% 40.06 22.0% 73.30 42.0% 50.07 49.7% (36.55 10.06 other control operating cont |  |           |         |          |          |          |          | 11 1                        |         | 11 1                        |                                   |
| Ratepayers and other   |  | 242 702   | 40//4/  | 20.70/   | 111 405  | 22.40/   | 240 110  | 70.00/                      | 111.000 | 70.40/                      | (20/                              |
| Government - operaling Covernment - operaling Covernment - capital   | •  |           |         |          |          |          |          |                             |         |                             |                                   |
| Coverment - capital  |  |           |         |          |          |          |          |                             |         |                             |                                   |
| Interest 17.435 3.324 19.1% 4.006 23.0% 7.330 42.0% 6.307 49.7% (26.55) (26.55 |  | 324 272   | 132 450 | 40.8%    | 107 341  | 33.1%    | 239 792  | 73.9%                       | 104 899 |                             | 2.3%                              |
| District   |  |           |         |          |          |          |          |                             |         |                             |                                   |
| Payments   |  | 17 435    | 3 324   | 19.1%    | 4 006    | 23.0%    | 7 330    | 42.0%                       | 6 307   | 49.7%                       | (36.5%)                           |
| Supplies and employees   128.94  (89.946)   30.2% (42.337)   18.5% (11) 283   48.7% (40.471)   3.60% (14.48)   |  |           |         |          |          |          |          |                             |         |                             | -                                 |
| Finance charges (4.400) (5.95) 11.5% (2.141) 48.7% (2.646) 60.1% (1.224) 41.8% 75.0 Transfers and grants (2.458070) 54.224 (40.1%) 5.3% (2.656) 10.7% (30.10%) 15.9% (50.966) 20.3% (55.5% (6.656) 20.3% (55.5% (6.656) 20.3% (6.6 |  |           |         |          |          |          |          |                             |         |                             |                                   |
| Transfers and grants   |  |           |         |          |          |          |          |                             |         |                             |                                   |
| Net Cash from/(used) Operating Activities  Receipts  Rec |  |           |         |          |          |          |          |                             |         |                             |                                   |
| Cash Flow from Investing Activities  Receipts Proceeds on disposal of PPE Decrease in non-current debtors Decreases in other non-current receivables Decre |  |           |         |          |          |          |          |                             |         |                             |                                   |
| Receipts   | Net Cash from/(used) Operating Activities      | (135 101) | 54 224  | (40.1%)  | 40 /61   | (30.2%)  | 94 985   | (70.3%)                     | 2 049   | (13.0%)                     | 1 889.3%                          |
| Proceeds on disposal of PPE Decrease in non-current deblors Decrease in non-current decelvables Decrease in other run-current receivables Decrease in other run-current decelvables Decrease in other run-current decelvables Decrease in other run-current mestments Decrease in other run-cu | Cash Flow from Investing Activities            |           |         |          |          |          |          |                             |         |                             |                                   |
| Decrease in non-current receivables  | Receipts                                       | -         | -       | -        | (2 671)  | -        | (2 671)  | -                           | -       | -                           | (100.0%)                          |
| Decrease in other non-current receivables  Decrease (increase) in non-current receivables  (2 671)  Decrease (increase) in non-current investments  (33 853)  (2 873)  8.5%  (7 681)  22.7%  (10 554)  31.2%  (2 453)  4.4%  213.11  (2 453)  4.4%  213.11  (2 453)  4.4%  213.11  (2 453)  4.4%  213.11  (2 453)  4.4%  213.11  (2 673)  4.4%  21 6.10  | Proceeds on disposal of PPE                    | -         | -       | -        | - 1      | -        | -        | -                           | -       | -                           |                                   |
| Decrease (increase) in non-current investments  2  | Decrease in non-current debtors                | -         | -       | -        | -        | -        | -        | -                           | -       | -                           | -                                 |
| Payments   33 853   2 873   8.5%   7 681   22.7%   (10 554)   31 2%   2 453   4.4%   213.15  | Decrease in other non-current receivables      | -         | -       | -        | -        | -        | -        | -                           | -       | -                           | -                                 |
| Capital assets (33 853) (2 873) 8.5% (7 681) 22.7% (10 554) 31.2% (2 453) 4.4% 2131 Net Cash From/(used) investing Activities (33 853) (2 873) 8.5% (10 352) 30.6% (13 225) 39.1% (2 453) 5.0% 322.0% Cash Flow from Financing Activities  Receipts  Receipts  | Decrease (increase) in non-current investments | -         | -       | -        | (2 671)  | -        | (2 671)  | -                           | -       | -                           | (100.0%)                          |
| Net Cash From/(used) Investing Activities (33.853) (2.873) 8.5% (10.352) 30.6% (13.225) 39.1% (2.453) 5.0% 322.0°  Cash Flow from Financing Activities  Receipts  Short time lane Berrowing long termideflanding   | Payments                                       | (33 853)  | (2 873) | 8.5%     | (7 681)  | 22.7%    | (10 554) | 31.2%                       | (2 453) | 4.4%                        | 213.1%                            |
| Cash Flow from Financing Activities Receipts Short term loans Borrowing long term/refinancing Increases (decrease) in consumer deposits Payments (6 130) (1 543) 25.2% - (1 543) 25.2% (1 302) 58.4% (100.09 Repayment of borrowing (6 130) (1 543) 25.2% - (1 543) 25.2% (1 302) 58.4% (100.09 Net Cash from/(used) Financing Activities (6 130) (1 543) 25.2% - (1 543) 25.2% (1 302) 58.4% (100.09 Net Cash from/(used) Financing Activities (6 130) (1 543) 25.2% - (1 543) 25.2% (1 302) 58.4% (100.09 Net Cash from/(used) Financing Activities (6 130) (1 543) 25.2% - (1 543) 25.2% (1 302) 58.4% (100.09 Net Cash from/(used) Financing Activities (6 130) (1 543) 25.2% - (1 543) 25.2% (1 302) 58.4% (100.09 Net Cash from/(used) Financing Activities (6 130) (1 543) 25.2% - (1 543) 25.2% (1 302) 58.4% (100.09 Net Cash from/(used) Financing Activities (6 130) (1 543) 25.2% - (1 543) 25.2% (1 302) 58.4% (100.09 Net Cash from/(used) Financing Activities (6 130) (1 543) 25.2% - (1 543) 25.2% (1 302) 58.4% (100.09 Net Cash from/(used) Financing Activities (6 130) (1 543) 25.2% - (1 543) 25.2% (1 302) 58.4% (100.09 Net Cash from/(used) Financing Activities (6 130) (1 543) 25.2% - (1 543) 25.2% (1 302) 58.4% (100.09 Net Cash from/(used) Financing Activities (6 130) (1 543) 25.2% - (1 543) 25.2% (1 302) 58.4% (100.09 Net Cash from/(used) Financing Activities (6 130) (1 543) 25.2% - (1 543) 25.2% (1 302) 58.4% (1 302) Net Cash from/(used) Financing Activities (6 130) (1 543) 25.2% - (1 543) 25.2% (1 302) 58.4% (1 302) Net Cash from/(used) Financing Activities (6 130) (1 543) 25.2% - (1 543) 25.2% (1 302) 58.4% (1 302) Net Cash from/(used) Financing Activities (6 130) (1 543) 25.2% - (1 543) 25.2% (1 302) 58.4% (1 302) Net Cash from/(used) Financing Activities (1 543) 25.2% (1 543)  | Capital assets                                 | (33 853)  | (2 873) | 8.5%     | (7 681)  | 22.7%    | (10 554) | 31.2%                       | (2 453) | 4.4%                        | 213.1%                            |
| Receipts   | Net Cash from/(used) Investing Activities      | (33 853)  | (2 873) | 8.5%     | (10 352) | 30.6%    | (13 225) | 39.1%                       | (2 453) | 5.0%                        | 322.0%                            |
| Receipts   | Cash Flow from Financing Activities            |           |         |          |          |          |          |                             |         |                             |                                   |
| Short tem learns   -   -   -   -   -   -   -   -   -   |  |           |         |          |          |          |          |                             |         |                             |                                   |
| Increase (lacrease) in consumer deposits   |  |           | _       | _        | _        | _        |          | _                           | _       | -                           | _                                 |
| Increase (lacrease) in consumer deposits   | Borrowing long term/refinancing                |           | _       | _        | -        | _        | _        | _                           | _       | _                           | -                                 |
| Payments (6130) (1543) 25.2% - 1 (1543) 25.2% (1302) 58.4% (100.09 Repayment of borrowing (6130) (1543) 25.2% - 1 (1543) 25.2% (1302) 58.4% (100.09 Vel Cash from (Used) Financing Activities (6130) (1543) 25.2% - 1 (1543) 25.2% (1302) 58.4% (100.09 Vel Cash from (Used) Financing Activities (6130) (1543) 25.2% - 1 (1543) 25.2% (1302) 58.4% (100.09 Vel Cash from (Used) Financing Activities (6130) (1543) 25.2% - 1 (1543) 25.2% (1302) 58.4% (100.09 Vel Cash from (Used) Financing Activities (6130) (1543) 25.2% (1302) 58.4% (100.09 Vel Cash from (Used) Financing Activities (6130) (1543) 25.2% (1302) 58.4% (100.09 Vel Cash from (Used) Financing Activities (1543) 25.2% (1302) 58.4% (100.09 Vel Cash from (Used) Financing Activities (1543) 25.2% (1302) 58.4% (100.09 Vel Cash from (Used) Financing Activities (1543) 25.2% (1302) 58.4% (100.09 Vel Cash from (Used) Financing Activities (1543) 25.2% (1302) 58.4% (100.09 Vel Cash from (Used) Financing Activities (1543) 25.2% (1302) 58.4% (100.09 Vel Cash from (Used) Financing Activities (1543) 25.2% (1302) 58.4% (100.09 Vel Cash from (Used) Financing Activities (1543) 25.2% (1302) 58.4% (100.09 Vel Cash from (Used) Financing Activities (1543) 25.2% (1302) 58.4% (100.09 Vel Cash from (Used) Financing Activities (1543) 25.2% (1302) 58.4% (100.09 Vel Cash from (Used) Financing Activities (1543) 25.2% (1302) 58.4% (100.09 Vel Cash from (Used) Financing Activities (1543) 25.2% (1302) 58.4% (100.09 Vel Cash from (Used) Financing Activities (1543) 25.2% (1302) 58.4% (100.09 Vel Cash from (Used) Financing Activities (1543) 25.2% (1302) 58.4% (100.09 Vel Cash from (Used) Financing Activities (1543) 25.2% (1302) 58.4% (100.09 Vel Cash from (Used) Financing Activities (1543) 25.2% (1302) 58.4% (100.09 Vel Cash from (Used) Financing Activities (1543) 25.2% (1302) 58.4% (100.09 Vel Cash from (Used) Financing Activities (1543) 25.2% (1302) 58.4% (100.09 Vel Cash from (Used) Financing Activities (1543) 25.2% (1302) 58.4% (100.09 Vel Cash from (Used) Financing Activities (1543) 25.2% (1302) 58 |  |           | _       | _        | -        | _        | _        | _                           | _       | _                           | -                                 |
| Repayment of borrowing (6 130) (1 543) 25.2% (1 302) 58.4% (100.09 Net Cash from/(used) Financing Activities (6 130) (1 543) 25.2% (1 543) 25.2% (1 302) 58.4% (100.09 Net Cash from/(used) Financing Activities (6 130) (1 543) 25.2% (1 543) 25.2% (1 302) 58.4% (100.09 Net Cash from/(used) Financing Activities (1 302) 58.4% (100.09 Net Cash from/(used) Financing Activities (1 302) 58.4%         |  | (6 130)   | (1 543) | 25.2%    |          | _        | (1 543)  | 25.2%                       | (1 302) | 58.4%                       | (100.0%                           |
| Net Increase/(Decrease) in cash held (175 084) 49 808 (28.4%) 30 409 (17.4%) 80 217 (45.8%) (1706) (10.2%) (1882.6%) Cashicash equivalents at the year begin: 206 365 401 782 194.7% 451 590 218.8% 401 782 194.7% 513 482 90.4% (12.1%)   |  |           |         |          |          |          |          |                             |         |                             | (100.0%)                          |
| Cash/cash equivalents at the year begin: 206 365 401 782 194.7% 451 590 218.8% 401 782 194.7% 513 482 90.4% (12.19   | Net Cash from/(used) Financing Activities      |           |         |          |          | -        |          | 25.2%                       |         | 58.4%                       | (100.0%)                          |
| Cash/cash equivalents at the year begin: 206 365 401 782 194.7% 451 590 218.8% 401 782 194.7% 513 482 90.4% (12.19   | Net Increase/(Decrease) in cash held           | (175 084) | 49 808  | (28.4%)  | 30 409   | (17.4%)  | 80 217   | (45.8%)                     | (1 706) | (10.2%)                     | (1.882.8%)                        |
|  |  |           |         |          |          |          |          |                             |         |                             |                                   |
|  | Cash/cash equivalents at the year end:         | 31 282    | 451 590 | 1 443.6% | 481 999  | 1 540.8% | 481 999  | 1 540.8%                    | 511 776 | 759.0%                      | (5.8%                             |

Part 4: Debtor Age Analysis

| ·   | 0 - 30 | Days   | 31 - 60 Days |       | 61 - 90 Days |       | Over 90 Days |       | Total  |        |        | ts Written Off to<br>tors | Impairment -<br>Counci | Bad Debts ito<br>I Policy |
|---|--------|--------|--------------|-------|--------------|-------|--------------|-------|--------|--------|--------|---------------------------|------------------------|---------------------------|
| R thousands   | Amount | %      | Amount       | %     | Amount       | %     | Amount       | %     | Amount | %      | Amount | %                         | Amount                 | %                         |
| Debtors Age Analysis By Income Source                                     |        |        |              |       |              |       |              |       |        |        |        |                           |                        | ı                         |
| Trade and Other Receivables from Exchange Transactions - Water            | -      |        | -            | -     | -            |       | -            | -     | -      | -      | -      | -                         | -                      | 1 -                       |
| Trade and Other Receivables from Exchange Transactions - Electricity      | -      |        | -            | -     | -            |       | -            | -     | -      | -      | -      | -                         | -                      |                           |
| Receivables from Non-exchange Transactions - Property Rates               | -      |        | -            | -     | -            |       | -            | -     | -      | -      | -      | -                         | -                      |                           |
| Receivables from Exchange Transactions - Waste Water Management           | -      |        | -            | -     | -            |       | -            | -     | -      | -      | -      | -                         | -                      |                           |
| Receivables from Exchange Transactions - Waste Management                 | -      | -      | -            | -     | -            | -     | -            | -     | -      | -      | -      | -                         | -                      | 1 -                       |
| Receivables from Exchange Transactions - Property Rental Debtors          | 7      | 25.0%  | 7            | 25.0% | 7            | 25.0% | 7            | 25.0% | 30     | .1%    | -      | -                         | -                      |                           |
| Interest on Arrear Debtor Accounts  | -      |        | -            | -     | -            |       |              | -     | -      |        | -      | -                         | -                      |                           |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -      |        | -            | -     | -            |       |              | -     | -      |        | -      | -                         | -                      |                           |
| Other   | 34 698 | 100.0% | -            | -     | -            |       |              | -     | 34 698 | 99.9%  | -      | -                         | -                      |                           |
| Total By Income Source  | 34 705 | 99.9%  | 7            | -     | 7            | -     | 7            | -     | 34 728 | 100.0% | -      | -                         |                        | -                         |
| Debtors Age Analysis By Customer Group                                    |        |        |              |       |              |       |              |       |        |        |        |                           |                        | ĺ                         |
| Organs of State   | 34 696 | 99.9%  | 7            | -     | 7            |       | 7            | -     | 34 718 | 100.0% | -      |                           |                        |                           |
| Commercial  | -      |        | -            | -     | -            |       | -            | -     | -      | -      | -      | -                         | -                      | 1 -                       |
| Households  | -      | -      | -            | -     | -            | -     | -            | -     | -      | -      | -      | -                         | -                      | 1 -                       |
| Other   | 9      | 100.0% | -            | -     | -            |       | -            | -     | 9      | -      | -      | -                         | -                      | 1 -                       |
| Total By Customer Group   | 34 705 | 99.9%  | 7            |       | 7            |       | 7            |       | 34 728 | 100.0% | -      |                           |                        | -                         |

Part 5: Creditor Age Analysis

|                         | 0 - 30 | 0 - 30 Days 31 - 60 Days |        |   | 61 - 9 | 0 Days | Over   | 90 Days | Total  |       |
|-------------------------|--------|--------------------------|--------|---|--------|--------|--------|---------|--------|-------|
| R thousands             | Amount | %                        | Amount | % | Amount | %      | Amount | %       | Amount | %     |
| Creditor Age Analysis   |        |                          |        |   |        |        |        |         |        |       |
| Bulk Electricity        |        | -                        | -      | - | -      | -      | -      | -       | -      | -     |
| Bulk Water              | -      | -                        | -      | - | -      | -      | -      | -       | -      |       |
| PAYE deductions         | -      | -                        | -      | - | -      | -      | -      | -       | -      |       |
| VAT (output less input) | -      | -                        | -      | - | -      | -      | -      | -       | -      |       |
| Pensions / Retirement   |        | -                        | -      | - | -      | -      | -      | -       | -      | -     |
| Loan repayments         | -      | -                        | -      | - | -      | -      | -      | -       | -      | -     |
| Trade Creditors         | 4 692  | 100.0%                   | -      | - | -      | -      | -      | -       | 4 692  | 46.6  |
| Auditor-General         | -      | -                        | -      | - | -      | -      | -      | -       | -      | -     |
| Other                   | 5 385  | 100.0%                   | -      | - | -      | -      | -      | -       | 5 385  | 53.4  |
| Total                   | 10 077 | 100.0%                   | -      | - | -      | -      | -      | -       | 10 077 | 100.0 |

Contact Details

| Municipal Manager | Ms Margaret Skosana | 013 249 2003 |
|-------------------|---------------------|--------------|
| Financial Manager | Mrs A L Stander     | 013 249 2015 |

Source Local Government Database

# MPUMALANGA: THABA CHWEU (MP321) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

|   | 2014/15               |                       |  |                       |  |                       |   |                       | 13/14   |                                   |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|   | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year 1                | o Date  | Second                | d Quarter   |                                   |
| R thousands   | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 to<br>Q2 of 2014/15 |
| Operating Revenue and Expenditure                           |                       |                       |  |                       |  |                       |   |                       |   |                                   |
|   | 200 250               | 407.704               | 40.00/                                 | 70.044                | 00.70/                                 | 0// 004               | 10.101  | // 400                | F0 201  | 40.00/                            |
| Operating Revenue   | 382 358               | 186 691               | 48.8%                                  | 79 311                | 20.7%                                  | 266 001               | 69.6%   | 66 128                | 58.3%   |                                   |
| Property rates  | 60 329                | 96 631                | 160.2%                                 | (276)                 | (.5%)                                  | 96 355                | 159.7%  | (5)                   | 76.0%   | 5 073.5%                          |
| Property rates - penalties and collection charges           | -                     | -                     | -                                      | -                     |  |                       | -   | -                     | -   | -                                 |
| Service charges - electricity revenue                       | 144 700               | 32 176                | 22.2%                                  | 28 784                | 19.9%                                  | 60 960                | 42.1%   | 26 708                | 44.0%   | 7.8%                              |
| Service charges - water revenue                             | 25 709                | 7 613                 | 29.6%                                  | 7 229                 | 28.1%                                  | 14 842                | 57.7%   | 6 521                 | 85.4%   | 10.9%                             |
| Service charges - sanitation revenue                        | 10 079                | 2 685                 | 26.6%                                  | 2 694                 | 26.7%                                  | 5 379                 | 53.4%   | 2 451                 | 48.9%   | 9.9%                              |
| Service charges - refuse revenue                            | 11 562                | 3 027                 | 26.2%                                  | 3 025                 | 26.2%                                  | 6 052                 | 52.3%   | 2 808                 | 53.2%   | 7.7%                              |
| Service charges - other                                     |                       | 51                    |  |                       |  | 51                    |   | 80                    |   | (100.0%)                          |
| Rental of facilities and equipment                          | 1 806                 | 593                   | 32.8%                                  | 600                   | 33.2%                                  | 1 193                 | 66.1%   | 521                   | 699.4%  | 15.1%                             |
| Interest earned - external investments                      | 1 500                 | 103                   | 6.9%                                   | 74                    | 4.9%                                   | 178                   | 11.8%   | 28                    |   | 167.3%                            |
| Interest earned - outstanding debtors                       | 5 198                 | 1 732                 | 33.3%                                  | 2 578                 | 49.6%                                  | 4 310                 | 82.9%   | 1 447                 | 75.7%   | 78.1%                             |
| Dividends received  |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Fines   | 1 495                 | 417                   | 27.9%                                  | 427                   | 28.6%                                  | 844                   | 56.5%   | 240                   | 44.5%   | 78.3%                             |
| Licences and permits  |                       | 4 940                 | -                                      |                       | -                                      |                       | - 07.004  |                       | -   | (45.000)                          |
| Agency services   | 23 451                |                       | 21.1%                                  | 3 777                 | 16.1%                                  | 8 717                 | 37.2%   | 4 491                 | 103.4%  | (15.9%)                           |
| Transfers recognised - operational                          | 94 676                | 35 820                | 37.8%                                  | 30 162                | 31.9%                                  | 65 982                | 69.7%   | 20 248                | 61.8%   | 49.0%                             |
| Other own revenue   | 1 852                 | 902                   | 48.7%                                  | 237                   | 12.8%                                  | 1 139                 | 61.5%   | 591                   | 64.0%   | (59.9%)                           |
| Gains on disposal of PPE                                    | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Operating Expenditure                                       | 427 791               | 92 444                | 21.6%                                  | 108 245               | 25.3%                                  | 200 689               | 46.9%   | 90 746                | 59.7%   | 19.3%                             |
| Employee related costs                                      | 101 342               | 27 695                | 27.3%                                  | 27 931                | 27.6%                                  | 55 626                | 54.9%   | 26 233                | 51.5%   | 6.5%                              |
| Remuneration of councillors                                 | 8 167                 | 1 239                 | 15.2%                                  | 1 926                 | 23.6%                                  | 3 165                 | 38.8%   | 1 836                 | 43.9%   | 4.9%                              |
| Debt impairment   | 2 000                 | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Depreciation and asset impairment                           | 44 187                | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Finance charges   | 600                   | 5 729                 | 954.9%                                 | 11 050                | 1 841.6%                               | 16 779                | 2 796.5%  | 5 772                 | 416.3%  | 91.4%                             |
| Bulk purchases  | 172 896               | 28 716                | 16.6%                                  | 31 111                | 18.0%                                  | 59 827                | 34.6%   | 27 575                | 62.1%   | 12.8%                             |
| Other Materials   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Contracted services   | 47 293                | 10 098                | 21.4%                                  | 7 350                 | 15.5%                                  | 17 448                | 36.9%   | 15 322                | 81.3%   | (52.0%)                           |
| Transfers and grants  | -                     | 2 987                 | -                                      | 1 835                 | -                                      | 4 821                 | -   | 1 846                 | -   | (.6%)                             |
| Other expenditure   | 51 307                | 15 979                | 31.1%                                  | 27 043                | 52.7%                                  | 43 022                | 83.9%   | 12 162                | 83.6%   | 122.4%                            |
| Loss on disposal of PPE                                     | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit)   | (45 432)              | 94 247                |  | (28 934)              |  | 65 313                |   | (24 618)              |   |                                   |
| Transfers recognised - capital                              | 46 004                | 26                    | .1%                                    |                       | -                                      | 26                    | .1%   | 1 250                 | 2.3%  | (100.0%)                          |
| Contributions recognised - capital                          |                       |                       | -                                      |                       |  |                       |   | -                     | -   | -                                 |
| Contributed assets  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 572                   | 94 273                |  | (28 934)              |  | 65 338                |   | (23 368)              |   |                                   |
| Taxation  | -                     | -                     |  | -                     | -                                      | -                     | -   | -                     |   | -                                 |
| Surplus/(Deficit) after taxation                            | 572                   | 94 273                |  | (28 934)              |  | 65 338                |   | (23 368)              |   |                                   |
| Attributable to minorities                                  | -                     | -                     | -                                      | ,                     | -                                      | -                     | -   |                       | -   | -                                 |
| Surplus/(Deficit) attributable to municipality              | 572                   | 94 273                |  | (28 934)              |  | 65 338                |   | (23 368)              |   |                                   |
| Share of surplus/ (deficit) of associate                    |                       |                       |  | (== 701)              | -                                      |                       | -   | (== 000)              | -   | -                                 |
| Surplus/(Deficit) for the year                              | 572                   | 94 273                |  | (28 934)              |  | 65 338                |   | (23 368)              |   |                                   |

|   |                       | 2014/15               |  |                       |  |                       |   |                       | 3/14  |                                |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|--------------------------------|
|   | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year                  | to Date   | Second                | Quarter   |                                |
| R thousands                                 | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14<br>Q2 of 2014/15 |
|   |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Capital Revenue and Expenditure             |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Source of Finance                           | 46 004                | -                     | -                                      | 18 120                | 39.4%                                  | 18 120                | 39.4%   | 5 119                 | 8.9%  | 254.09                         |
| National Government                         | 46 004                | -                     | -                                      | 15 131                | 32.9%                                  | 15 131                | 32.9%   | 4 946                 | 9.3%  | 205.9                          |
| Provincial Government                       |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                              |
| District Municipality                       |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                              |
| Other transfers and grants                  |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                              |
| Transfers recognised - capital              | 46 004                | -                     | -                                      | 15 131                | 32.9%                                  | 15 131                | 32.9%   | 4 946                 | 9.3%  | 205.9                          |
| Borrowing                                   |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                              |
| Internally generated funds                  |                       | -                     | -                                      | 2 989                 | -                                      | 2 989                 | -   | 173                   | 4.3%  | 1 627.4                        |
| Public contributions and donations          |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                                |
| Capital Expenditure Standard Classification | 46 004                | -                     | -                                      | 18 120                | 39.4%                                  | 18 120                | 39.4%   | 5 119                 | 8.9%  | 254.0                          |
| Governance and Administration               | 2 252                 | -                     | -                                      | 462                   | 20.5%                                  | 462                   | 20.5%   | 173                   | 86.5%   | 167.2                          |
| Executive & Council                         | 2 252                 | -                     | -                                      | 182                   | 8.1%                                   | 182                   | 8.1%  |                       |   | (100.0                         |
| Budget & Treasury Office                    |                       | -                     | -                                      | 281                   | -                                      | 281                   | -   |                       |   | (100.0                         |
| Corporate Services                          |                       |                       | -                                      |                       | -                                      |                       | -   | 173                   | 86.5%   | (100.09                        |
| Community and Public Safety                 |                       |                       |  | 281                   |  | 281                   |   |                       |   | (100.09                        |
| Community & Social Services                 |                       |                       | -                                      | 281                   | -                                      | 281                   | -   |                       |   | (100.09                        |
| Sport And Recreation                        |                       |                       | -                                      |                       | -                                      |                       | -   |                       |   |                                |
| Public Safety                               |                       |                       | -                                      |                       | -                                      |                       | -   |                       |   | -                              |
| Housing                                     |                       |                       | -                                      |                       | -                                      |                       | -   |                       |   | -                              |
| Health                                      |                       |                       | -                                      |                       | -                                      |                       | -   |                       |   | -                              |
| Economic and Environmental Services         | 20 197                |                       |  |                       |  |                       |   |                       |   | -                              |
| Planning and Development                    |                       |                       | -                                      |                       | -                                      |                       | -   |                       |   | -                              |
| Road Transport                              | 20 197                |                       | -                                      |                       | -                                      |                       | -   |                       |   | -                              |
| Environmental Protection                    |                       |                       | -                                      |                       | -                                      |                       | -   |                       |   | -                              |
| Trading Services                            | 23 556                |                       | -                                      | 17 377                | 73.8%                                  | 17 377                | 73.8%   | 4 946                 | 15.0%   | 251.3                          |
| Electricity                                 | 1 000                 |                       |  | 1 123                 | 112.3%                                 | 1 123                 | 112.3%  |                       |   | (100.09                        |
| Water                                       | 22 556                |                       |  | 16 254                | 72.1%                                  | 16 254                | 72.1%   | 4 946                 | 19.9%   | 228.6                          |
| Waste Water Management                      |                       | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                              |
| Waste Management                            |                       |                       | -                                      |                       | -                                      |                       |   |                       | -   | -                              |
| Other                                       |                       |                       | -                                      |                       |  |                       | _   |                       |   |                                |

|  |                       |                       |  | 2014/15               |  |                       |   |                       | 3/14  |                                  |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|  | Budget                |                       | Quarter                                | Second                | Quarter                                |                       | to Date   |                       | I Quarter   |                                  |
| R thousands                                    | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 t<br>Q2 of 2014/15 |
| Cash Flow from Operating Activities            |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Receipts                                       | 410 911               | 91 030                | 22.2%                                  | 94 132                | 22.9%                                  | 185 162               | 45.1%   | 84 783                | 77.3%   | 11.09                            |
| Ratepayers and other                           | 263 533               | 51 829                | 19.7%                                  | 47 390                | 18.0%                                  | 99 219                | 37.6%   | 52 934                | 65.7%   | (10.5%                           |
| Government - operating                         | 94 676                | 39 013                | 41.2%                                  | 30 659                | 32.4%                                  | 69 672                | 73.6%   | 20 699                | 76.9%   | 48.19                            |
| Government - capital                           | 46 004                | 188                   | .4%                                    | 16 083                | 35.0%                                  | 16 271                | 35.4%   | 11 150                | 70.770  | 44.29                            |
| Interest                                       | 6 698                 | 100                   |  | 10 003                | 33.070                                 | 10271                 | 33.470  | 11 130                |   | 44.27                            |
| Dividends                                      |                       | _                     |  |                       | _                                      |                       | _   |                       | _   | _                                |
| Payments                                       | (381 604)             | (97 112)              | 25.4%                                  | (93 745)              | 24.6%                                  | (190 857)             | 50.0%   | (80 558)              | 84.6%   | 16.49                            |
| Suppliers and employees                        | (381 004)             | (91 848)              | 24.1%                                  | (91 785)              | 24.1%                                  | (183 632)             | 48.2%   |                       | 82.3%   | 20.79                            |
| Finance charges                                | (600)                 | (5 264)               | 877.4%                                 | (1 961)               | 326.8%                                 | (7 225)               |   | (4 501)               | 511.0%  | (56.4%                           |
| Transfers and grants                           |                       |                       | _                                      |                       | _                                      |                       | -   |                       | -   |                                  |
| Net Cash from/(used) Operating Activities      | 29 307                | (6 082)               | (20.8%)                                | 387                   | 1.3%                                   | (5 695)               | (19.4%)   | 4 225                 | 50.6%   | (90.8%                           |
| Cash Flow from Investing Activities            |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Receipts                                       |                       |                       | _                                      |                       |  |                       |   |                       |   | -                                |
| Proceeds on disposal of PPE                    | _                     | _                     | _                                      |                       | _                                      |                       | _   | _                     | -   | _                                |
| Decrease in non-current debtors                |                       | -                     | _                                      | -                     | _                                      | _                     | -   | _                     | _   | _                                |
| Decrease in other non-current receivables      | _                     | -                     | _                                      | -                     | _                                      | _                     | -   | _                     | _   | _                                |
| Decrease (increase) in non-current investments |                       | -                     |  |                       |  |                       | -   |                       |   | -                                |
| Payments                                       | (46 004)              | (841)                 | 1.8%                                   | (15 131)              | 32.9%                                  | (15 972)              | 34.7%   | (4 946)               | 99.8%   | 205.99                           |
| Capital assets                                 | (46 004)              | (841)                 | 1.8%                                   | (15 131)              | 32.9%                                  | (15 972)              | 34.7%   | (4 946)               | 99.8%   | 205.99                           |
| Net Cash from/(used) Investing Activities      | (46 004)              | (841)                 | 1.8%                                   | (15 131)              | 32.9%                                  | (15 972)              | 34.7%   | (4 946)               | 99.8%   | 205.99                           |
| Cash Flow from Financing Activities            |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Receipts                                       |                       | -                     |  |                       |  |                       | -   |                       |   |                                  |
| Short term loans                               |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Borrowing long term/refinancing                |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Increase (decrease) in consumer deposits       |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Payments                                       |                       | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                                |
| Repayment of borrowing                         | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Net Cash from/(used) Financing Activities      |                       |                       | -                                      |                       | -                                      |                       |   |                       |   |                                  |
| Net Increase/(Decrease) in cash held           | (16 697)              | (6 923)               | 41.5%                                  | (14 744)              | 88.3%                                  | (21 668)              | 129.8%  | (721)                 | 15.6%   | 1 943.79                         |
| Cash/cash equivalents at the year begin:       | 24 433                | -                     | -                                      | (6 923)               | (28.3%)                                | -                     | -   | 5 377                 | (12.3%)   | (228.8%                          |
| Cash/cash equivalents at the year end:         | 7 736                 | (6 923)               | (89.5%)                                | (21 668)              | (280.1%)                               | (21 668)              | (280.1%)  | 4 655                 | 17.7%   | (565.4%                          |
|  | 1                     | 1                     |  |                       | 1                                      | · ·                   | 1   |                       | 1   | 1                                |

Part 4: Debtor Age Analysis

| ·   | 0 - 30 | Days | 31 - 60 Days |      | 61 - 90 Days |       | Over 90 Days |       | Total   |        | Actual Bad Deb<br>Deb | ts Written Off to<br>tors |        | Bad Debts ito<br>I Policy |
|---|--------|------|--------------|------|--------------|-------|--------------|-------|---------|--------|-----------------------|---------------------------|--------|---------------------------|
| R thousands   | Amount | %    | Amount       | %    | Amount       | %     | Amount       | %     | Amount  | %      | Amount                | %                         | Amount | %                         |
| Debtors Age Analysis By Income Source                                     |        |      |              |      |              |       |              |       |         |        |                       |                           |        |                           |
| Trade and Other Receivables from Exchange Transactions - Water            | 1 611  | 5.2% | 1 301        | 4.2% | 1 092        | 3.5%  | 26 937       | 87.1% | 30 941  | 18.4%  | -                     | -                         | -      |                           |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 2 359  | 6.4% | 2 155        | 5.8% | 2 014        | 5.4%  | 30 548       | 82.4% | 37 075  | 22.0%  | -                     | -                         | -      | -                         |
| Receivables from Non-exchange Transactions - Property Rates               | 4 841  | 7.1% | 4 410        | 6.4% | 19 981       | 29.2% | 39 169       | 57.3% | 68 400  | 40.7%  | -                     | -                         | -      |                           |
| Receivables from Exchange Transactions - Waste Water Management           | -      |      | -            |      | -            | -     | -            | -     | -       |        | -                     | -                         | -      |                           |
| Receivables from Exchange Transactions - Waste Management                 | -      |      | -            |      | -            | -     | -            | -     | -       |        | -                     | -                         | -      |                           |
| Receivables from Exchange Transactions - Property Rental Debtors          | -      |      | -            |      | -            | -     | -            | -     | -       |        | -                     | -                         | -      |                           |
| Interest on Arrear Debtor Accounts  | -      |      | -            |      | -            | -     | -            | -     | -       |        | -                     | -                         | -      |                           |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -      |      | -            |      | -            | -     | -            | -     | -       |        | -                     | -                         | -      |                           |
| Other   | 1 246  | 3.9% | 1 099        | 3.5% | 1 038        | 3.3%  | 28 432       | 89.4% | 31 814  | 18.9%  | -                     |                           | -      |                           |
| Total By Income Source  | 10 056 | 6.0% | 8 964        | 5.3% | 24 125       | 14.3% | 125 085      | 74.4% | 168 231 | 100.0% | -                     | -                         |        | -                         |
| Debtors Age Analysis By Customer Group                                    |        |      |              |      |              |       |              |       |         |        |                       |                           |        |                           |
| Organs of State   | -      |      | -            |      | -            |       |              |       | -       |        | -                     | -                         |        |                           |
| Commercial  | -      |      | -            | -    | -            | -     | -            | -     | -       |        | -                     | -                         | -      | -                         |
| Households  | -      | -    | -            | -    | -            | -     | -            | -     | -       | -      | -                     | -                         | -      |                           |
| Other   | 10 056 | 6.0% | 8 964        | 5.3% | 24 125       | 14.3% | 125 085      | 74.4% | 168 231 | 100.0% | -                     | -                         | -      |                           |
| Total By Customer Group   | 10 056 | 6.0% | 8 964        | 5.3% | 24 125       | 14.3% | 125 085      | 74.4% | 168 231 | 100.0% |                       | -                         |        | -                         |

Part 5: Creditor Age Analysis

|                         | 0 - 30 | ) Days | 31 - 60 Days |       | 61 - 9 | 0 Days | Over 90 Days |        | Total   |        |
|-------------------------|--------|--------|--------------|-------|--------|--------|--------------|--------|---------|--------|
| R thousands             | Amount | %      | Amount       | %     | Amount | %      | Amount       | %      | Amount  | %      |
| Creditor Age Analysis   |        |        |              |       |        |        |              |        |         |        |
| Bulk Electricity        | 11 884 | 5.0%   | 5 000        | 2.1%  | 9 820  | 4.2%   | 209 902      | 88.7%  | 236 606 | 69.09  |
| Bulk Water              | -      | -      | -            | -     | -      | -      | -            | -      | -       | -      |
| PAYE deductions         |        | -      | -            |       |        | -      |              | -      | -       |        |
| VAT (output less input) |        | -      | -            |       |        | -      |              | -      | -       |        |
| Pensions / Retirement   |        | -      | -            |       |        | -      |              | -      | -       |        |
| Loan repayments         |        | -      | -            | -     | -      | -      | 2 134        | 100.0% | 2 134   | .6     |
| Trade Creditors         | 6 654  | 15.5%  | 209          | .5%   | 699    | 1.6%   | 35 490       | 82.4%  | 43 052  | 12.6   |
| Auditor-General         |        | -      | 1 759        | 19.2% | 912    | 9.9%   | 6 501        | 70.9%  | 9 172   | 2.7    |
| Other                   | -      | -      | 1 442        | 2.8%  | 1 439  | 2.8%   | 48 824       | 94.4%  | 51 704  | 15.1   |
| Total                   | 18 538 | 5.4%   | 8 410        | 2.5%  | 12 869 | 3.8%   | 302 850      | 88.4%  | 342 667 | 100.09 |

Contact Details

| Municipal Manager | Mr B S Koma               | 013 235 7333 |
|-------------------|---------------------------|--------------|
| Financial Manager | Mr N S Mabitsela (acting) | 013 235 7371 |

Source Local Government Database

# MPUMALANGA: MBOMBELA (MP322) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

| Tarri. Operating Revenue and Experiantic                    |                       |                       |  | 2014/15               |  |                       |   | 2013/14               |   |                                  |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|   | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year 1                | o Date  | Second                | I Quarter   |                                  |
| R thousands   | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 t<br>Q2 of 2014/15 |
| Operating Revenue and Expenditure                           |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Operating Revenue   | 1 728 151             | 495 134               | 28.7%                                  | 458 680               | 26.5%                                  | 953 814               | 55.2%   | 419 342               | 53.4%   | 9,49                             |
|   |                       | 87 002                |  |                       |  |                       |   |                       |   | 12.69                            |
| Property rates  | 324 308               | 87 002                | 26.8%                                  | 82 356                | 25.4%                                  | 169 359               | 52.2%   | 73 148                | 46.7%   | 12.0                             |
| Property rates - penalties and collection charges           | -                     | 471.444               | - 05 404                               | 455.005               | -                                      |                       | -   |                       | -   | -                                |
| Service charges - electricity revenue                       | 681 348               | 174 166               | 25.6%                                  | 155 325               | 22.8%                                  | 329 490               | 48.4%   | 146 433               | 46.2%   | 6.1                              |
| Service charges - water revenue                             | 30 074                | 7 729                 | 25.7%                                  | 7 249                 | 24.1%                                  | 14 978                | 49.8%   | 6 956                 | 43.3%   | 4.2                              |
| Service charges - sanitation revenue                        | 19 653                | 5 117                 | 26.0%                                  | 4 570                 | 23.3%                                  | 9 687                 | 49.3%   | 4 192                 | 46.7%   | 9.0                              |
| Service charges - refuse revenue                            | 69 158                | 18 139                | 26.2%                                  | 18 042                | 26.1%                                  | 36 181                | 52.3%   | 16 295                | 49.3%   | 10.7                             |
| Service charges - other                                     | 40.040                | 2 702                 | 14.3%                                  | 2 415                 | 12.8%                                  |                       | - 07.40/  | -                     | 37.7%   | (43.39                           |
| Rental of facilities and equipment                          | 18 849                |                       |  |                       |  | 5 117                 | 27.1%   | 4 263                 |   |                                  |
| Interest earned - external investments                      | 6 226                 | 1 254<br>3 094        | 20.1%                                  | 2 222<br>4 591        | 35.7%                                  | 3 476                 | 55.8%   | 668                   | 17.4%<br>40.5%  | 232.4                            |
| Interest earned - outstanding debtors                       | 27 716                | 3 094                 | 11.2%                                  | 4 591                 | 16.6%                                  | 7 686                 | 27.7%   | 4 877                 | 40.5%   | (5.99                            |
| Dividends received  | 4 012                 | 839                   | 20.9%                                  |                       | -                                      | 4 005                 | 49.5%   | 980                   | 47.1%   | 16.9                             |
| Fines   | 4 012                 | 839                   | 20.9%                                  | 1 146                 | 28.6%                                  | 1 985                 | 49.5%   | 980                   | 47.1%   | (50.59                           |
| Licences and permits  | 119 452               | 32 672                | 27.4%                                  | 30 912                | 25.9%                                  | 63 584                | 53.2%   | 27 916                | 51.8%   | 10.7                             |
| Agency services   | 397 237               | 159 174               | 40.1%                                  | 143 058               | 36.0%                                  | 302 233               | 76.1%   | 124 505               | 78.0%   | 14.9                             |
| Transfers recognised - operational Other own revenue        | 26 149                | 3 243                 | 12.4%                                  | 6 318                 | 24.2%                                  | 9 561                 | 36.6%   | 8 259                 | 50.3%   | (23.59                           |
| Gains on disposal of PPE                                    | 3 920                 | 3 243                 | 12.476                                 | 475                   | 12.1%                                  | 476                   | 12.1%   | 847                   | 95.7%   | (44.09                           |
| Operating Expenditure                                       | 1 918 454             | 396 921               | 20.7%                                  | 643 919               | 33.6%                                  | 1 040 841             | 54.3%   | 436 038               | 42.9%   | 47.79                            |
| Employee related costs                                      | 483 443               | 115 689               | 23.9%                                  | 124 454               | 25.7%                                  | 240 143               | 49.7%   | 109 935               | 47.2%   | 13.2                             |
| Remuneration of councillors                                 | 27 724                | 6 491                 | 23.4%                                  | 6 571                 | 23.7%                                  | 13 062                | 47.1%   | 5 205                 | 47.7%   | 26.2                             |
| Debt impairment   | 101 209               | 25 302                | 25.0%                                  | 25 302                | 25.0%                                  | 50 604                | 50.0%   | 5 452                 | 32.2%   | 364.1                            |
| Depreciation and asset impairment                           | 234 411               | 53 312                | 22.7%                                  | 51 940                | 22.2%                                  | 105 252               | 44.9%   | 52 666                | 38.3%   | (1.49                            |
| Finance charges   | 51 682                | 775                   | 1.5%                                   | 13 593                | 26.3%                                  | 14 368                | 27.8%   | 10 784                | 27.9%   | 26.0                             |
| Bulk purchases  | 446 195               | 85 227                | 19.1%                                  | 190 043               | 42.6%                                  | 275 270               | 61.7%   | 64 738                | 39.3%   | 193.6                            |
| Other Materials   | 43 035                | 10 371                | 24.1%                                  | 14 391                | 33.4%                                  | 24 761                | 57.5%   | 12 628                | 61.2%   | 14.0                             |
| Contracted services   | 218 204               | 35 521                | 16.3%                                  | 93 546                | 42.9%                                  | 129 068               | 59.2%   | 90 226                | 43.6%   |                                  |
| Transfers and grants  | 138 363               | 20 685                | 14.9%                                  | 48 397                | 35.0%                                  | 69 082                | 49.9%   | 9 993                 | 40.5%   | 384.3                            |
| Other expenditure   | 174 187               | 43 548                | 25.0%                                  | 75 682                | 43.4%                                  | 119 230               | 68.4%   | 74 410                | 49.0%   | 1.7                              |
| Loss on disposal of PPE                                     | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit)   | (190 302)             | 98 212                |  | (185 239)             |  | (87 027)              |   | (16 696)              |   |                                  |
| Transfers recognised - capital                              | 511 234               | 24 644                | 4.8%                                   | 105 012               | 20.5%                                  | 129 656               | 25.4%   | 125 110               | 37.3%   | (16.19                           |
| Contributions recognised - capital                          | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Contributed assets  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) after capital transfers and contributions | 320 932               | 122 856               |  | (80 227)              |  | 42 629                |   | 108 414               |   |                                  |
| Taxation  | -                     |                       | -                                      |                       | -                                      | -                     |   | -                     |   |                                  |
| Surplus/(Deficit) after taxation                            | 320 932               | 122 856               |  | (80 227)              |  | 42 629                |   | 108 414               |   |                                  |
| Attributable to minorities                                  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) attributable to municipality              | 320 932               | 122 856               |  | (80 227)              |  | 42 629                |   | 108 414               |   |                                  |
| Share of surplus/ (deficit) of associate                    | -                     | -                     | •                                      | - '                   | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) for the year                              | 320 932               | 122 856               |  | (80 227)              |  | 42 629                |   | 108 414               |   |                                  |

|   |                       |                       |  | 2014/15               |  |                       |   | 201                   | 3/14  |                                |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|--------------------------------|
|   | Budget                | First 0               | Quarter                                | Second                | l Quarter                              | Year                  | to Date   | Second                | l Quarter   |                                |
| R thousands                                 | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14<br>Q2 of 2014/15 |
| Capital Revenue and Expenditure             |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Source of Finance                           | 522 517               | 32 395                | 6.2%                                   | 146 502               | 28.0%                                  | 178 897               | 34.2%   | 84 599                | 19.6%   | 73.29                          |
| National Government                         | 418 672               | 27 089                | 6.5%                                   | 111 682               | 26.7%                                  | 138 771               | 33.1%   | 63 380                | 25.1%   | 76.29                          |
| Provincial Government                       | 410 072               | 27 007                | 0.576                                  | 111 002               | 20.770                                 | 130 771               | 33.170  | 03 300                | 23.170  | 70.2                           |
| District Municipality                       |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Other transfers and grants                  |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Transfers recognised - capital              | 418 672               | 27 089                | 6.5%                                   | 111 682               | 26.7%                                  | 138 771               | 33.1%   | 63 380                | 25.1%   | 76.2                           |
| Borrowing                                   | 40 656                | 928                   | 2.3%                                   | 16 713                | 41.1%                                  | 17 641                | 43.4%   | 7 067                 | 9.3%  | 136.59                         |
| Internally generated funds                  | 60 039                | 4 377                 | 7.3%                                   | 17 049                | 28.4%                                  | 21 427                | 35.7%   | 13 611                | 13.9%   | 25.39                          |
| Public contributions and donations          | 3 150                 | -                     | -                                      | 1 058                 | 33.6%                                  | 1 058                 | 33.6%   |                       | 21.7%   | 95.39                          |
| Capital Expenditure Standard Classification | 522 517               | 32 395                | 6.2%                                   | 146 502               | 28.0%                                  | 178 897               | 34.2%   | 84 599                | 19.6%   | 73.2                           |
| Governance and Administration               | 28 509                | 4 161                 | 14.6%                                  | 24 024                | 84.3%                                  | 28 185                | 98.9%   | 35 189                | 108.8%  | (31.79                         |
| Executive & Council                         | 8 580                 | 1 128                 | 13.1%                                  | 1 054                 | 12.3%                                  | 2 181                 | 25.4%   |                       |   | (15.89                         |
| Budget & Treasury Office                    | 12 676                | 73                    | .6%                                    | 4 152                 | 32.8%                                  | 4 226                 | 33.3%   | 357                   | 4.5%  | 1 062.9                        |
| Corporate Services                          | 7 252                 | 2 960                 | 40.8%                                  | 18 818                | 259.5%                                 | 21 778                | 300.3%  | 33 580                | 135.1%  | (44.0                          |
| Community and Public Safety                 | 37 017                | 200                   | .5%                                    | 9 024                 | 24.4%                                  | 9 224                 | 24.9%   | 618                   | 1.6%  | 1 361.3                        |
| Community & Social Services                 | 34 119                | -                     | -                                      | 2 721                 | 8.0%                                   | 2 721                 | 8.0%  |                       | -   | (100.0                         |
| Sport And Recreation                        | 2 898                 | 146                   | 5.0%                                   | 229                   | 7.9%                                   | 375                   | 12.9%   | 618                   | -   | (62.9                          |
| Public Safety                               | -                     | 54                    | -                                      | 2 419                 | -                                      | 2 473                 | -   | -                     | -   | (100.0                         |
| Housing                                     |                       | -                     | -                                      | 3 655                 | -                                      | 3 655                 | -   | -                     | -   | (100.0                         |
| Health                                      |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                              |
| Economic and Environmental Services         | 254 207               | 22 676                | 8.9%                                   | 76 177                | 30.0%                                  | 98 852                | 38.9%   | 38 025                | 18.8%   | 100.3                          |
| Planning and Development                    | 39 186                | 313                   | .8%                                    | 2 403                 | 6.1%                                   | 2 716                 | 6.9%  | 958                   | 2.4%  | 150.9                          |
| Road Transport                              | 215 021               | 22 363                | 10.4%                                  | 73 774                | 34.3%                                  | 96 137                | 44.7%   | 37 067                | 21.7%   | 99.0                           |
| Environmental Protection                    |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                              |
| Trading Services                            | 202 784               | 5 358                 | 2.6%                                   | 37 151                | 18.3%                                  | 42 509                | 21.0%   | 10 768                | 5.9%  | 245.0                          |
| Electricity                                 | 45 514                | 928                   | 2.0%                                   | 8 904                 | 19.6%                                  | 9 832                 | 21.6%   | 6 874                 | 17.3%   | 29.5                           |
| Water                                       | 109 019               | 3 721                 | 3.4%                                   | 27 044                | 24.8%                                  | 30 766                | 28.2%   | 3 663                 | 3.4%  |                                |
| Waste Water Management                      | 28 943                | 709                   | 2.4%                                   | 1 203                 | 4.2%                                   | 1 912                 | 6.6%  | 231                   | 3.9%  | 421.4                          |
| Waste Management                            | 19 308                | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | 1.8%  | -                              |
| Other                                       | -                     | -                     | -                                      | 126                   | -                                      | 126                   | -   | -                     | -   | (100.09                        |
|   |                       |                       |  |                       |  |                       |   |                       |   |                                |

|  |                    |                       |  | 2014/15               |  |                       |   | 201                   | 3/14  |                                |
|--|--------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|--------------------------------|
|  | Budget             | First (               | Quarter                                | Second                | l Quarter                              | Year                  | to Date   | Second                | l Quarter   |                                |
|  | Main appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14<br>Q2 of 2014/15 |
| R thousands                                    |                    |                       |  |                       |  |                       | арргорпацоп   |                       | арргорпацоп   |                                |
| Cash Flow from Operating Activities            |                    |                       |  |                       |  |                       |   |                       |   |                                |
| Receipts                                       | 2 134 257          | 601 809               | 28.2%                                  | 494 881               | 23.2%                                  | 1 096 689             | 51.4%   | 554 334               | 54.0%   | (10.79                         |
| Ratepayers and other                           | 1 191 844          | 313 419               | 26.3%                                  | 349 909               | 29.4%                                  | 663 328               | 55.7%   | 295 203               | 50.1%   | 18.5                           |
| Government - operating                         | 397 237            | 153 845               | 38.7%                                  | 127 368               | 32.1%                                  | 281 213               | 70.8%   | 114 063               | 74.1%   | 11.7                           |
| Government - capital                           | 511 234            | 134 426               | 26.3%                                  | 17 562                | 3.4%                                   | 151 988               | 29.7%   | 145 008               | 51.8%   | (87.99                         |
| Interest                                       | 33 942             | 119                   | .4%                                    | 41                    | .1%                                    | 160                   | .5%   | 61                    | .8%   | (31.99                         |
| Dividends                                      |                    | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                              |
| Payments                                       | (1 571 083)        | (685 574)             | 43.6%                                  | (382 804)             | 24.4%                                  | (1 068 378)           | 68.0%   | (396 052)             | 58.1%   | (3.3%                          |
| Suppliers and employees                        | (1 392 788)        | (683 491)             | 49.1%                                  | (366 929)             | 26.3%                                  | (1 050 420)           | 75.4%   | (386 058)             | 60.0%   | (5.09                          |
| Finance charges                                | (39 931)           | (713)                 | 1.8%                                   | (10 197)              | 25.5%                                  | (10 910)              | 27.3%   | -                     | -   | (100.09                        |
| Transfers and grants                           | (138 363)          | (1 369)               |  | (5 678)               | 4.1%                                   | (7 048)               |   |                       | 46.4%   | (43.29                         |
| Net Cash from/(used) Operating Activities      | 563 174            | (83 765)              | (14.9%)                                | 112 077               | 19.9%                                  | 28 312                | 5.0%  | 158 283               | 40.9%   | (29.2%                         |
| Cash Flow from Investing Activities            |                    |                       |  |                       |  |                       |   |                       |   |                                |
| Receipts                                       | 89 908             | 58 501                | 65.1%                                  | 22 635                | 25.2%                                  | 81 136                | 90.2%   | (72)                  | 7.0%  | (31 348.59                     |
| Proceeds on disposal of PPE                    | 3 920              | 58 501                | 1 492.4%                               | 22 635                | 577.4%                                 | 81 136                | 2 069.8%  | (72)                  | 165.8%  | (31 348.59                     |
| Decrease in non-current debtors                | 85 988             | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                              |
| Decrease in other non-current receivables      |                    | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                              |
| Decrease (increase) in non-current investments |                    | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                              |
| Payments                                       | (522 517)          | (35 391)              | 6.8%                                   | (141 506)             | 27.1%                                  | (176 897)             | 33.9%   | (77 922)              | 19.0%   | 81.6                           |
| Capital assets                                 | (522 517)          | (35 391)              | 6.8%                                   | (141 506)             | 27.1%                                  | (176 897)             | 33.9%   | (77 922)              | 19.0%   | 81.6                           |
| Net Cash from/(used) Investing Activities      | (432 609)          | 23 110                | (5.3%)                                 | (118 871)             | 27.5%                                  | (95 761)              | 22.1%   | (77 994)              | 21.1%   | 52.49                          |
| Cash Flow from Financing Activities            |                    |                       |  |                       |  |                       |   |                       |   |                                |
| Receipts                                       | 77 151             | -                     |  | 21 794                | 28.2%                                  | 21 794                | 28.2%   | -                     |   | (100.09                        |
| Short term loans                               |                    | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                                |
| Borrowing long term/refinancing                | 77 151             | -                     | -                                      | 21 794                | 28.2%                                  | 21 794                | 28.2%   | -                     | -   | (100.09                        |
| Increase (decrease) in consumer deposits       |                    | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                              |
| Payments                                       | (16 828)           | (1 370)               | 8.1%                                   | (5 912)               | 35.1%                                  | (7 282)               | 43.3%   | (5 828)               | 61.5%   | 1.4                            |
| Repayment of borrowing                         | (16 828)           | (1 370)               |  | (5 912)               | 35.1%                                  | (7 282)               | 43.3%   | (5 828)               | 61.5%   | 1.4                            |
| Net Cash from/(used) Financing Activities      | 60 322             | (1 370)               | (2.3%)                                 | 15 882                | 26.3%                                  | 14 512                | 24.1%   | (5 828)               | (4.7%)  | (372.59                        |
| Net Increase/(Decrease) in cash held           | 190 887            | (62 025)              | (32.5%)                                | 9 087                 | 4.8%                                   | (52 938)              | (27.7%)   | 74 461                | 67.1%   | (87.89                         |
| Cash/cash equivalents at the year begin:       | 119 276            | 96 112                | 80.6%                                  | 34 087                | 28.6%                                  | 96 112                | 80.6%   | 8 944                 | 7.8%  | 281.1                          |
| Cash/cash equivalents at the year end:         | 310 163            | 34 087                | 11.0%                                  | 43 174                | 13.9%                                  | 43 174                | 13.9%   | 83 405                | 37.6%   | (48.29                         |
|  |                    |                       |  |                       |  |                       |   |                       |   |                                |

Part 4: Debtor Age Analysis

|   | 0 - 30 | Days  | 31 - 60 Days |      | 61 - 90 Days |       | Over 90 Days |       | Total   |        |        | ots Written Off to |        | Bad Debts ito<br>il Policy |
|---|--------|-------|--------------|------|--------------|-------|--------------|-------|---------|--------|--------|--------------------|--------|----------------------------|
| R thousands   | Amount | %     | Amount       | %    | Amount       | %     | Amount       | %     | Amount  | %      | Amount | %                  | Amount | %                          |
| Debtors Age Analysis By Income Source                                     |        |       |              |      |              |       |              |       |         |        |        |                    |        |                            |
| Trade and Other Receivables from Exchange Transactions - Water            | 1 906  | 9.1%  | 17           | .1%  | 884          | 4.2%  | 18 135       | 86.6% | 20 942  | 5.6%   | -      | -                  | -      | -                          |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 45 884 | 60.1% | 125          | .2%  | 8 871        | 11.6% | 21 526       | 28.2% | 76 406  | 20.4%  | -      | -                  | -      | -                          |
| Receivables from Non-exchange Transactions - Property Rates               | 23 037 | 16.7% | 276          | .2%  | 8 653        | 6.3%  | 105 909      | 76.8% | 137 875 | 36.8%  | -      | -                  | -      | -                          |
| Receivables from Exchange Transactions - Waste Water Management           | 1 156  | 13.5% | 5            | .1%  | 430          | 5.0%  | 6 957        | 81.4% | 8 548   | 2.3%   | -      | -                  | -      | -                          |
| Receivables from Exchange Transactions - Waste Management                 | 5 184  | 9.3%  | 65           | .1%  | 2 464        | 4.4%  | 47 859       | 86.1% | 55 571  | 14.8%  |        | -                  | -      | -                          |
| Receivables from Exchange Transactions - Property Rental Debtors          | 415    | 12.4% | -            |      | 362          | 10.8% | 2 566        | 76.8% | 3 343   | .9%    |        | -                  | -      | -                          |
| Interest on Arrear Debtor Accounts  | 1 321  | 2.2%  | 184          | .3%  | 1 392        | 2.3%  | 57 650       | 95.2% | 60 548  | 16.2%  |        | -                  | -      | -                          |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -      | -     | -            |      | -            |       |              | -     | -       |        | -      | -                  | -      | -                          |
| Other   | 1 184  | 10.6% | 1 012        | 9.1% | 316          | 2.8%  | 8 607        | 77.4% | 11 120  | 3.0%   | -      | -                  | -      | -                          |
| Total By Income Source  | 80 087 | 21.4% | 1 685        | .5%  | 23 372       | 6.2%  | 269 209      | 71.9% | 374 353 | 100.0% | -      | -                  |        | -                          |
| Debtors Age Analysis By Customer Group                                    |        |       |              |      |              |       |              |       |         |        |        |                    |        |                            |
| Organs of State   | 4 855  | 16.9% | 83           | .3%  | 4 675        | 16.3% | 19 068       | 66.5% | 28 681  | 7.7%   |        | -                  |        |                            |
| Commercial  | 29 780 | 50.0% | 228          | .4%  | 4 432        | 7.4%  | 25 115       | 42.2% | 59 556  | 15.9%  | -      | -                  | -      | -                          |
| Households  | 45 078 | 16.3% | 1 360        | .5%  | 13 977       | 5.1%  | 215 401      | 78.1% | 275 816 | 73.7%  | -      | -                  | -      | -                          |
| Other   | 374    | 3.6%  | 13           | .1%  | 288          | 2.8%  | 9 624        | 93.4% | 10 300  | 2.8%   | -      | -                  | -      | -                          |
| Total By Customer Group   | 80 087 | 21.4% | 1 685        | .5%  | 23 372       | 6.2%  | 269 209      | 71.9% | 374 353 | 100.0% | -      | -                  |        | -                          |

Part 5: Creditor Age Analysis

|                         | 0 - 30 | Days   | 31 - 60 Days |       | 61 - 9 | 0 Days | Over   | 90 Days | To     | tal    |
|-------------------------|--------|--------|--------------|-------|--------|--------|--------|---------|--------|--------|
| R thousands             | Amount | %      | Amount       | %     | Amount | %      | Amount | %       | Amount | %      |
| Creditor Age Analysis   |        |        |              |       |        |        |        |         |        |        |
| Bulk Electricity        | 71     | 54.9%  | 38           | 29.5% | 8      | 6.3%   | 12     | 9.3%    | 130    | 56.4%  |
| Bulk Water              | -      | -      | 4            | 10.7% | 3      | 7.4%   | 32     | 81.9%   | 40     | 17.2%  |
| PAYE deductions         | -      | -      | -            |       | -      | -      | -      | -       | -      |        |
| VAT (output less input) | -      | -      | -            |       | -      | -      | -      | -       | -      |        |
| Pensions / Retirement   | -      | -      | -            |       | -      | -      | -      | -       | -      |        |
| Loan repayments         | -      | -      | -            | -     | -      | -      | -      | -       | -      | -      |
| Trade Creditors         | 4      | 64.9%  | 0            | 2.2%  | 0      | 6.5%   | 2      | 26.4%   | 6      | 2.6%   |
| Auditor-General         | 1      | 100.0% | -            |       | -      | -      | -      | -       | 1      | .5%    |
| Other                   | 14     | 25.8%  | 4            | 7.0%  | 8      | 15.2%  | 28     | 52.1%   | 54     | 23.4%  |
| Total                   | 90     | 39.1%  | 46           | 20.1% | 20     | 8.5%   | 74     | 32.2%   | 230    | 100.0% |

Contact Details

| Municipal Manager | Mr X C Mzobe   | 013 759 2001 |
|-------------------|----------------|--------------|
| Financial Manager | Ms N T Mthembu | 013 759 2005 |

Source Local Government Database

# MPUMALANGA: UMJINDI (MP323) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

| , ,  | 2014/15               |                       |  |                       |  |                       |   |                       | 3/14  |                                   |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|  | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year                  | to Date   | Second                | l Quarter   |                                   |
| R thousands  | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 to<br>Q2 of 2014/15 |
| Operating Revenue and Expenditure  |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Operating Revenue  | 220 988               | 60 999                | 27.6%                                  | 57 717                | 26.1%                                  | 118 717               | 53.7%   | 50 037                | 48.7%   | 15.3%                             |
|  | 17 362                | 4 680                 |  | 6 048                 |  | 10 717                |   | 5 255                 | 40.776  |                                   |
| Property rates   | 17 362                | 4 680                 | 27.0%                                  | 6 048                 | 34.8%                                  | 10 728                | 61.8%   | 5 255                 | 43.1%   | 15.15                             |
| Property rates - penalties and collection charges  |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Service charges - electricity revenue  | 78 772                | 19 102                | 24.2%                                  | 16 654                | 21.1%                                  | 35 756                | 45.4%   | 14 983                | 46.0%   | 11.2                              |
| Service charges - water revenue  | 29 931                | 6 817                 | 22.8%                                  | 6 265                 | 20.9%                                  | 13 082                | 43.7%   | 5 563                 | 33.0%   | 12.6                              |
| Service charges - sanitation revenue   | 5 973                 | 1 477                 | 24.7%                                  | 1 462                 | 24.5%                                  | 2 939                 | 49.2%   | 1 384                 | 48.2%   | 5.6                               |
| Service charges - refuse revenue   | 12 397                | 3 159                 | 25.5%                                  | 3 082                 | 24.9%                                  | 6 241                 | 50.3%   | 2 892                 | 54.9%   | 6.6                               |
| Service charges - other  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Rental of facilities and equipment   | 1 092                 | 148                   | 13.6%                                  | 333                   | 30.5%                                  | 481                   | 44.1%   | 137                   | 19.7%   | 142.7                             |
| Interest earned - external investments   | 350                   | 124                   | 35.4%                                  | 301                   | 85.9%                                  | 424                   | 121.3%  | 27                    | 10.3%   | 1 027.6                           |
| Interest earned - outstanding debtors  | 2 000                 | 1 509                 | 75.4%                                  | 1 441                 | 72.0%                                  | 2 950                 | 147.5%  | 898                   | 85.5%   | 60.5                              |
| Dividends received   | -                     |                       | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                                 |
| Fines  | 253                   | 26                    | 10.3%                                  | 21                    | 8.2%                                   | 47                    | 18.5%   | 1                     | 3 210.2%  | 1 878.5                           |
| Licences and permits   | 13                    | 1                     | 9.0%                                   | 2                     | 13.0%                                  | 3                     | 22.1%   | 42                    | 14.3%   | (96.19                            |
| Agency services  | 2 818                 |                       | -                                      | 1 428                 | 50.7%                                  | 1 428                 | 50.7%   | 478                   | 41.7%   |                                   |
| Transfers recognised - operational   | 64 208                | 23 084                | 36.0%                                  | 19 439                | 30.3%                                  | 42 523                | 66.2%   | 17 061                | 70.5%   |                                   |
| Other own revenue  | 5 819                 | 872                   | 15.0%                                  | 964                   | 16.6%                                  | 1 836                 | 31.5%   | 1 317                 | 18.1%   |                                   |
| Gains on disposal of PPE   | -                     | -                     | -                                      | 279                   | -                                      | 279                   | -   | -                     | 251.7%  | (100.09                           |
| Operating Expenditure  | 254 687               | 42 451                | 16.7%                                  | 51 790                | 20.3%                                  | 94 241                | 37.0%   | 63 598                | 42.2%   | (18.6%                            |
| Employee related costs   | 85 779                | 19 409                | 22.6%                                  | 18 521                | 21.6%                                  | 37 931                | 44.2%   | 18 133                | 46.9%   | 2.1                               |
| Remuneration of councillors  | 7 040                 | 1 362                 | 19.3%                                  | 1 328                 | 18.9%                                  | 2 689                 | 38.2%   | 1 297                 | 48.0%   | 2.4                               |
| Debt impairment  | 15 372                |                       | -                                      |                       | -                                      |                       | -   |                       | -   |                                   |
| Depreciation and asset impairment  | 23 000                |                       | -                                      |                       | -                                      |                       | -   |                       | -   |                                   |
| Finance charges  | 1 785                 | 22                    | 1.3%                                   | 1 241                 | 69.5%                                  | 1 264                 | 70.8%   | 863                   | 100.7%  | 43.8                              |
| Bulk purchases   | 62 535                | 17 035                | 27.2%                                  | 14 722                | 23.5%                                  | 31 757                | 50.8%   | 14 280                | 52.7%   | 3.1                               |
| Other Materials  | 4 171                 | 715                   | 17.1%                                  | 719                   | 17.2%                                  | 1 434                 | 34.4%   | 260                   | 7.7%  | 176.4                             |
| Contracted services  | 11 848                | 671                   | 5.7%                                   | 3 753                 | 31.7%                                  | 4 424                 | 37.3%   | 3 487                 | 40.0%   | 7.6                               |
| Transfers and grants   | 8 294                 | 475                   | 5.7%                                   | 4 860                 | 58.6%                                  | 5 335                 | 64.3%   | 18 226                | 386.3%  |                                   |
| Other expenditure  | 34 863                | 2 761                 | 7.9%                                   | 6 646                 | 19.1%                                  | 9 407                 | 27.0%   | 7 052                 | 24.8%   | (5.89                             |
| Loss on disposal of PPE  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                                   |
| Surplus/(Deficit)  | (33 698)              | 18 549                |  | 5 927                 |  | 24 476                |   | (13 561)              |   |                                   |
| Transfers recognised - capital   | 54 800                | 7 009                 | 12.8%                                  | 10 500                | 19.2%                                  | 17 509                | 32.0%   | 26 372                | 41.4%   | (60.29                            |
| Contributions recognised - capital   |                       |                       |  |                       |  |                       |   |                       | -   | (41.1.                            |
| Contributed assets   | -                     | -                     | _                                      |                       | _                                      | _                     | -   | _                     | -   | -                                 |
| Surplus/(Deficit) after capital transfers and contributions                              | 21 101                | 25 558                |  | 16 427                |  | 41 985                |   | 12 811                |   |                                   |
| · · · · · · · · · · · · · · · · · · ·  |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Taxation Surplus/(Deficit) after taxation  | 21 101                | 25 558                | -                                      | 16 427                | -                                      | 41 985                | -   | 12 811                |   | -                                 |
| Attributable to minorities   | 21 101                | 20 008                |  | 10 427                | -                                      | 41 985                | -   | 12811                 |   |                                   |
|  | 21 101                | 25 558                | -                                      | 16 427                | -                                      | 41 985                | -   | 12 811                | -   |                                   |
| Surplus/(Deficit) attributable to municipality  Share of surplus/ (deficit) of associate | 21 101                | ∠၁ ၁58                |  | 10 42/                |  | 41 985                |   | 12811                 |   |                                   |
| Surplus/(Deficit) for the year   | 21 101                | 25 558                | -                                      | 16 427                | -                                      | 41 985                | -   | 12 811                | -   |                                   |
| ourplus/(Deficit) for the year   | 21 101                | 20 008                |  | 10 427                |  | 41 985                |   | 12811                 |   |                                   |

|   |                       |                       |  | 2014/15               |  |                       |   | 201                   | 3/14  |                               |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-------------------------------|
|   | Budget                | First 0               | Quarter                                | Second                | Quarter                                | Year                  | o Date  | Second                | Quarter   |                               |
| R thousands                                 | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14<br>Q2 of 2014/1 |
| Capital Revenue and Expenditure             |                       |                       |  |                       |  |                       |   |                       |   |                               |
| Source of Finance                           | 58 641                | 410                   | .7%                                    | 11 203                | 19.1%                                  | 11 613                | 19.8%   | 15 721                | 32.6%   | (28.79                        |
| National Government                         | 54 800                | 410                   | .7%                                    | 10 131                | 18.5%                                  | 10 541                | 19.2%   | 15 721                | 36.0%   | (35.6                         |
| Provincial Government                       | 0.000                 |                       | .,,,,                                  | 1 072                 | 10.070                                 | 1 072                 | 17.270  | 10721                 | 00.070  | (100.0                        |
| District Municipality                       |                       |                       |  |                       |  |                       |   |                       |   | (100.0                        |
| Other transfers and grants                  |                       |                       |  |                       |  |                       |   |                       |   |                               |
| Transfers recognised - capital              | 54 800                | 410                   | .7%                                    | 11 203                | 20.4%                                  | 11 613                | 21.2%   | 15 721                | 36.0%   | (28.7                         |
| Borrowing                                   |                       |                       |  |                       |  |                       | -   |                       |   | ,                             |
| Internally generated funds                  | 3 841                 |                       |  |                       |  |                       |   |                       | .3%   |                               |
| Public contributions and donations          |                       | -                     |  |                       | -                                      |                       | -   |                       | -   |                               |
| Capital Expenditure Standard Classification | 58 641                | 410                   | .7%                                    | 11 203                | 19.1%                                  | 11 613                | 19.8%   | 15 721                | 32.6%   | (28.7                         |
| Governance and Administration               | 669                   | -                     | -                                      | -                     | -                                      |                       | -   |                       | -   |                               |
| Executive & Council                         | 30                    | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                               |
| Budget & Treasury Office                    | 316                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                               |
| Corporate Services                          | 323                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                               |
| Community and Public Safety                 | 1 967                 | -                     | -                                      | -                     | -                                      |                       | -   |                       | 30.1%   |                               |
| Community & Social Services                 | 132                   | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   |                               |
| Sport And Recreation                        | 1 807                 | -                     | -                                      | -                     | -                                      |                       | -   | -                     | 36.1%   |                               |
| Public Safety                               | -                     | -                     | -                                      | -                     | -                                      |                       | -   | -                     | 7.8%  |                               |
| Housing                                     | 8                     | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   |                               |
| Health                                      | 20                    | -                     |  |                       | -                                      | -                     | -   | -                     | -   |                               |
| Economic and Environmental Services         | 15 643                | -                     | -                                      | -                     | -                                      |                       | -   | -                     | 1.6%  |                               |
| Planning and Development                    | 741                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                               |
| Road Transport                              | 14 902                | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | 1.6%  |                               |
| Environmental Protection                    | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                               |
| Trading Services                            | 40 362                | 410                   | 1.0%                                   | 11 203                | 27.8%                                  | 11 613                | 28.8%   | 15 721                | 39.8%   | (28.7                         |
| Electricity                                 | 5 842                 | -                     | -                                      | 1 271                 | 21.8%                                  | 1 271                 | 21.8%   | 9 454                 | 71.4%   | (86.6                         |
| Water                                       | 21 270                | 410                   | 1.9%                                   | 9 104                 | 42.8%                                  | 9 514                 | 44.7%   | 2 604                 | 10.1%   | 249                           |
| Waste Water Management                      | 13 000                | -                     | -                                      | 828                   | 6.4%                                   | 828                   | 6.4%  | 3 663                 | 49.1%   | (77.                          |
| Waste Management                            | 250                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                               |
| Other                                       |                       | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | l                             |

| Tart 3. Cash receipts and Layments             |                       | 2014/15               |  |                       |  |                       |   |                       |   |                                   |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|  | Budget                | First 0               | Quarter                                | Second                | Quarter                                | Year t                | to Date   | Second                | Quarter   |                                   |
|  | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 to<br>Q2 of 2014/15 |
| R thousands                                    |                       |                       |  |                       |  |                       | арргорпалоп   |                       | арргорпалоп   |                                   |
| Cash Flow from Operating Activities            |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Receipts                                       | 257 783               | 53 255                | 20.7%                                  | 76 378                | 29.6%                                  | 129 634               | 50.3%   | 79 226                | 51.9%   | (3.6%)                            |
| Ratepayers and other                           | 136 425               | 35 220                | 25.8%                                  | 41 061                | 30.1%                                  | 76 281                | 55.9%   | 35 766                | 47.3%   | 14.8%                             |
| Government - operating                         | 64 208                | 10 902                | 17.0%                                  | 19 978                | 31.1%                                  | 30 880                | 48.1%   | 17 061                | 70.0%   | 17.1%                             |
| Government - capital                           | 54 800                | 7 009                 | 12.8%                                  | 15 039                | 27.4%                                  | 22 048                | 40.2%   | 26 372                | 47.2%   | (43.0%)                           |
| Interest                                       | 2 350                 | 124                   | 5.3%                                   | 301                   | 12.8%                                  | 424                   | 18.1%   | 27                    | 10.4%   | 1 006.8%                          |
| Dividends                                      | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Payments                                       | (213 930)             | (51 016)              | 23.8%                                  | (57 468)              | 26.9%                                  | (108 483)             | 50.7%   | (60 103)              | 51.8%   | (4.4%)                            |
| Suppliers and employees                        | (206 236)             | (50 439)              | 24.5%                                  | (54 954)              | 26.6%                                  | (105 393)             | 51.1%   |                       | 48.3%   | (5.0%)                            |
| Finance charges                                | (754)                 | (102)                 | 13.5%                                  | (789)                 | 104.7%                                 | (891)                 | 118.2%  |                       | 68.3%   | 71.4%                             |
| Transfers and grants                           | (6 940)               | (475)                 | 6.8%                                   | (1 724)               | 24.8%                                  | (2 199)               | 31.7%   | (1 802)               | 213.1%  | (4.3%)                            |
| Net Cash from/(used) Operating Activities      | 43 853                | 2 240                 | 5.1%                                   | 18 911                | 43.1%                                  | 21 151                | 48.2%   | 19 123                | 52.2%   | (1.1%)                            |
| Cash Flow from Investing Activities            |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Receipts                                       |                       | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                                 |
| Proceeds on disposal of PPE                    | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Decrease in non-current debtors                | -                     | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                                 |
| Decrease in other non-current receivables      | -                     | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                                 |
| Decrease (increase) in non-current investments | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Payments                                       | (54 800)              | (410)                 | .7%                                    | (11 203)              | 20.4%                                  | (11 613)              | 21.2%   | (17 863)              | 28.5%   | (37.3%)                           |
| Capital assets                                 | (54 800)              | (410)                 | .7%                                    | (11 203)              | 20.4%                                  | (11 613)              | 21.2%   | (17 863)              | 28.5%   | (37.3%)                           |
| Net Cash from/(used) Investing Activities      | (54 800)              | (410)                 | .7%                                    | (11 203)              | 20.4%                                  | (11 613)              | 21.2%   | (17 863)              | 28.5%   | (37.3%)                           |
| Cash Flow from Financing Activities            |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Receipts                                       |                       |                       | _                                      |                       |  |                       | _   |                       | _   | -                                 |
| Short term loans                               |                       |                       |  |                       |  |                       |   | -                     |   |                                   |
| Borrowing long term/refinancing                |                       |                       |  |                       |  |                       |   | -                     |   |                                   |
| Increase (decrease) in consumer deposits       |                       |                       | -                                      |                       | -                                      |                       | -   |                       | -   |                                   |
| Payments                                       | (1 031)               |                       |  | (452)                 | 43.8%                                  | (452)                 | 43.8%   | (402)                 |   | 12.3%                             |
| Repayment of borrowing                         | (1 031)               | -                     | -                                      | (452)                 | 43.8%                                  | (452)                 | 43.8%   | (402)                 | -   | 12.3%                             |
| Net Cash from/(used) Financing Activities      | (1 031)               |                       | -                                      | (452)                 | 43.8%                                  | (452)                 | 43.8%   | (402)                 | -   | 12.3%                             |
| Net Increase/(Decrease) in cash held           | (11 978)              | 1 830                 | (15.3%)                                | 7 256                 | (60.6%)                                | 9 086                 | (75.9%)   | 858                   | (8.6%)  | 746.1%                            |
| Cash/cash equivalents at the year begin:       | 11 686                | 35                    | .3%                                    | 1 864                 | 16.0%                                  | 35                    | .3%   |                       | 5.9%  | 15.5%                             |
| Cash/cash equivalents at the year end:         | (292)                 | 1 864                 | (639.3%)                               | 9 120                 | (3 127.3%)                             | 9 120                 | (3 127.3%)  | 2 472                 | (14.5%)   | 269.0%                            |

Part 4: Debtor Age Analysis

|   | 0 - 30 | Days  | 31 - 60 Days |       | 61 - 90 Days |      | Over 90 Days |       | Total  |        |        | ots Written Off to |        | Bad Debts ito<br>I Policy |
|---|--------|-------|--------------|-------|--------------|------|--------------|-------|--------|--------|--------|--------------------|--------|---------------------------|
| R thousands   | Amount | %     | Amount       | %     | Amount       | %    | Amount       | %     | Amount | %      | Amount | %                  | Amount | %                         |
| Debtors Age Analysis By Income Source                                     |        |       |              |       |              |      |              |       |        |        |        |                    |        |                           |
| Trade and Other Receivables from Exchange Transactions - Water            | 963    | 4.2%  | 821          | 3.6%  | 950          | 4.2% | 19 980       | 88.0% | 22 714 | 23.5%  | -      | -                  | -      | 'n                        |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 476    | 5.8%  | 735          | 8.9%  | 180          | 2.2% | 6 875        | 83.2% | 8 266  | 8.5%   | -      | -                  | -      |                           |
| Receivables from Non-exchange Transactions - Property Rates               | 953    | 3.8%  | 863          | 3.5%  | 811          | 3.3% | 22 167       | 89.4% | 24 794 | 25.6%  | -      | -                  | -      |                           |
| Receivables from Exchange Transactions - Waste Water Management           | 290    | 3.1%  | 253          | 2.7%  | 235          | 2.5% | 8 716        | 91.8% | 9 494  | 9.8%   | -      | -                  | -      |                           |
| Receivables from Exchange Transactions - Waste Management                 | 552    | 3.3%  | 503          | 3.0%  | 474          | 2.9% | 14 970       | 90.7% | 16 498 | 17.1%  | -      | -                  | -      | 'n                        |
| Receivables from Exchange Transactions - Property Rental Debtors          | -      |       | -            | -     | -            | -    |              | -     | -      |        | -      | -                  | -      | 1                         |
| Interest on Arrear Debtor Accounts  | -      |       | -            |       | -            | -    |              | -     | -      |        | -      | -                  | -      | 1                         |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -      |       | -            |       | -            | -    |              | -     | -      |        | -      | -                  | -      | 1                         |
| Other   | 992    | 6.6%  | 136          | .9%   | 72           | .5%  | 13 795       | 92.0% | 14 995 | 15.5%  | -      | -                  | -      | 'n                        |
| Total By Income Source  | 4 226  | 4.4%  | 3 311        | 3.4%  | 2 722        | 2.8% | 86 503       | 89.4% | 96 762 | 100.0% | -      | -                  |        |                           |
| Debtors Age Analysis By Customer Group                                    |        |       |              |       |              |      |              |       |        |        |        |                    |        |                           |
| Organs of State   | 261    | 15.2% | 131          | 7.6%  | 101          | 5.9% | 1 229        | 71.3% | 1 722  | 1.8%   |        | -                  |        | 1                         |
| Commercial  | 761    | 4.1%  | 1 036        | 5.6%  | 541          | 2.9% | 16 266       | 87.4% | 18 604 | 19.2%  | -      | -                  | -      | 'n                        |
| Households  | 3 181  | 4.2%  | 2 100        | 2.7%  | 2 080        | 2.7% | 69 005       | 90.4% | 76 366 | 78.9%  | -      | -                  | -      | 'n                        |
| Other   | 23     | 33.8% | 43           | 62.0% | -            | -    | 3            | 4.2%  | 69     | .1%    | -      | -                  | -      | 'n                        |
| Total By Customer Group   | 4 226  | 4.4%  | 3 311        | 3.4%  | 2 722        | 2.8% | 86 503       | 89.4% | 96 762 | 100.0% | -      | -                  |        |                           |

Part 5: Creditor Age Analysis

|                         | 0 - 30 | Days  | 31 - 60 Days |       | 61 - 9 | 0 Days | Over 9 | 0 Days | To     | ital   |
|-------------------------|--------|-------|--------------|-------|--------|--------|--------|--------|--------|--------|
| R thousands             | Amount | %     | Amount       | %     | Amount | %      | Amount | %      | Amount | %      |
| Creditor Age Analysis   |        |       |              |       |        |        |        |        |        |        |
| Bulk Electricity        | 5 316  | 45.1% | 5 569        | 47.3% | 896    | 7.6%   | -      | -      | 11 782 | 48.9%  |
| Bulk Water              | -      | -     | -            | -     |        | -      |        | -      |        | -      |
| PAYE deductions         | -      | -     | -            | -     |        | -      |        | -      |        | -      |
| VAT (output less input) | -      | -     | -            | -     |        | -      |        | -      |        | -      |
| Pensions / Retirement   | -      | -     | -            | -     |        | -      |        | -      |        | -      |
| Loan repayments         | -      | -     | -            | -     | -      | -      | -      | -      | -      | -      |
| Trade Creditors         | -      | -     | -            | -     |        | -      |        | -      |        | -      |
| Auditor-General         | -      | -     | 1 196        | 52.2% | 679    | 29.6%  | 416    | 18.1%  | 2 291  | 9.5%   |
| Other                   | 845    | 8.4%  | 1 713        | 17.1% | 1 155  | 11.5%  | 6 290  | 62.9%  | 10 003 | 41.5%  |
| Total                   | 6 161  | 25.6% | 8 478        | 35.2% | 2 730  | 11.3%  | 6 706  | 27.9%  | 24 075 | 100.0% |

Contact Details

| Municipal Manager | Mr Dumisani Patrick Msibi | 013 712 8719 |
|-------------------|---------------------------|--------------|
| Financial Manager | Mr Paul Mpele             | 013 712 8814 |

Source Local Government Database

# MPUMALANGA: NKOMAZI (MP324) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

| Tarti. Operating Revenue and Expenditure                                     |                       |                       |  | 2014/15               |  |                       |   | 201                   | 3/14  |                                  |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|  | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year                  | to Date   | Second                | I Quarter   |                                  |
| R thousands  | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 t<br>Q2 of 2014/15 |
| Operating Revenue and Expenditure  |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Operating Revenue  Operating Revenue   | 577 671               | 199 337               | 34.5%                                  | 164 786               | 28.5%                                  | 364 123               | 63.0%   | 144 366               | 63.3%   | 14.19                            |
|  |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Property rates   | 81 773                | 33 354                | 40.8%                                  | 13 967                | 17.1%                                  | 47 321                | 57.9%   | 17 055                | 52.5%   | (18.1%                           |
| Property rates - penalties and collection charges                            | -                     | 13 423                | -                                      | 44.054                | -                                      |                       | 43.4%   | 44.747                | 48.8%   | 10.29                            |
| Service charges - electricity revenue  | 68 342<br>19 360      | 3 853                 | 19.6%<br>19.9%                         | 16 251<br>3 602       | 23.8%                                  | 29 674                | 43.4%   | 14 747<br>3 308       | 48.8%   | 8.9                              |
| Service charges - water revenue  | 3 961                 | 3 853<br>958          | 19.9%                                  | 3 602<br>955          | 18.6%<br>24.1%                         | 7 454<br>1 914        | 38.5%<br>48.3%  | 3 308                 | 42.2%<br>53.0%  | 9.9                              |
| Service charges - sanitation revenue   | 5 917                 | 1 368                 | 24.2%                                  | 1 354                 | 24.1%                                  | 2 722                 | 46.0%   | 1 208                 | 50.5%   | 12.1                             |
| Service charges - refuse revenue   | 2 417                 | 1 308                 | 23.176                                 | 1 354                 | 22.9%                                  | 2 122                 | 40.0%   | 1 208                 | 30.376  | 12.1                             |
| Service charges - other<br>Rental of facilities and equipment                | 4 574                 | 2 056                 | 44.9%                                  | 450                   | 9.8%                                   | 2 506                 | 54.8%   | 378                   | 100.0%  | 19.2                             |
| Interest earned - external investments                                       | 2 662                 | 2 050                 | 44.976                                 | 450                   | 9.8%                                   | 2 300                 | 54.8%   | 3/8                   | 5.2%  | 19.2                             |
| Interest earned - external investments Interest earned - outstanding debtors | 2 662<br>5 463        | 818                   | 15.0%                                  | 148                   | 2.7%                                   | 966                   | 17.7%   | 985                   | 123.4%  | (85.09                           |
| Dividends received   | 5 403                 | 818                   | 15.0%                                  | 148                   | 2.176                                  | 900                   | 17.776  | 980                   | 123.4%  | (85.07                           |
| Fines  | 666                   | 1 843                 | 277.0%                                 | 2 416                 | 363.1%                                 | 4 259                 | 640.0%  | 89                    | 32.5%   | 2 609.3                          |
| Licences and permits   | 29                    | 1 043                 | 5.9%                                   | 2410                  | 24.6%                                  | 4 237                 | 30.5%   | 8                     | 56.4%   | (7.09                            |
| Agency services  | 13 334                | 5 799                 | 43.5%                                  | 6 474                 | 48.6%                                  | 12 273                | 92.0%   | 1 853                 | 16.7%   | 249.3                            |
| Transfers recognised - operational   | 364 477               | 134 535               | 36.9%                                  | 116 454               | 32.0%                                  | 250 989               | 68.9%   | 102 738               | 73.0%   | 13.4                             |
| Other own revenue  | 7 113                 | 1 329                 | 18.7%                                  | 2 707                 | 38.1%                                  | 4 036                 | 56.7%   | 1 127                 | 53.2%   | 140.3                            |
| Gains on disposal of PPE   |                       | 1 327                 | -                                      |                       | - 30.170                               | - 4 030               | - 30.770  | - 1127                | - 33.270  | 140.5                            |
| Operating Expenditure  | 581 483               | 89 589                | 15.4%                                  | 151 756               | 26.1%                                  | 241 345               | 41.5%   | 118 847               | 41.8%   | 27.79                            |
| Employee related costs   | 226 292               | 56 136                | 24.8%                                  | 67 343                | 29.8%                                  | 123 480               | 54.6%   | 62 413                | 55.1%   | 7.9                              |
| Remuneration of councillors  | 19 121                | 4 892                 | 25.6%                                  | 4 891                 | 25.6%                                  | 9 784                 | 51.2%   | 4 210                 | 45.6%   | 16.2                             |
| Debt impairment  | 17 045                | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                                |
| Depreciation and asset impairment  | 64 397                | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Finance charges  | 930                   | 143                   | 15.4%                                  | 749                   | 80.5%                                  | 892                   | 95.9%   | 370                   | 75.5%   | 102.5                            |
| Bulk purchases   | 71 543                | 5 637                 | 7.9%                                   | 26 261                | 36.7%                                  | 31 898                | 44.6%   | 16 121                | 60.3%   | 62.9                             |
| Other Materials  | 1 653                 | 294                   | 17.8%                                  | 208                   | 12.6%                                  | 502                   | 30.4%   | 384                   | 31.5%   | (45.99                           |
| Contracted services  | 18 653                | 3 656                 | 19.6%                                  | 13 355                | 71.6%                                  | 17 011                | 91.2%   | 7 194                 | 64.6%   | 85.6                             |
| Transfers and grants   | 211                   | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                                |
| Other expenditure  | 161 638               | 18 831                | 11.6%                                  | 38 948                | 24.1%                                  | 57 779                | 35.7%   | 28 156                | 35.5%   | 38.3                             |
| Loss on disposal of PPE  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit)  | (3 811)               | 109 748               |  | 13 030                |  | 122 778               |   | 25 519                |   |                                  |
| Transfers recognised - capital   | 219 382               | -                     | -                                      | -                     | -                                      | -                     | -   | 7 100                 | 6.8%  | (100.09                          |
| Contributions recognised - capital   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Contributed assets   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) after capital transfers and contributions                  | 215 570               | 109 748               |  | 13 030                |  | 122 778               |   | 32 619                |   |                                  |
| Taxation   | -                     | -                     | -                                      |                       | -                                      |                       |   | -                     |   | -                                |
| Surplus/(Deficit) after taxation   | 215 570               | 109 748               |  | 13 030                |  | 122 778               |   | 32 619                |   |                                  |
| Attributable to minorities   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) attributable to municipality                               | 215 570               | 109 748               |  | 13 030                |  | 122 778               |   | 32 619                |   |                                  |
| Share of surplus/ (deficit) of associate                                     | -                     | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit) for the year   | 215 570               | 109 748               |  | 13 030                |  | 122 778               |   | 32 619                |   |                                  |

|   |                       |                       |  | 2014/15               |  |                       |   |                       | 3/14  |                                |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|--------------------------------|
|   | Budget                | First 0               | Quarter                                | Second                | Quarter                                | Year t                | to Date   | Second                | Quarter   |                                |
| R thousands   | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14<br>Q2 of 2014/15 |
| Capital Revenue and Expenditure                     |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Source of Finance                                   | 230 907               | 13 069                | 5.7%                                   | 98 024                | 42.5%                                  | 111 092               | 48.1%   | 31 483                | 20.8%   | 211.49                         |
| National Government                                 | 219 382               | 11 886                | 5.4%                                   | 96 222                | 43.9%                                  | 108 108               | 49.3%   | 28 647                | 19.3%   | 235.9                          |
| Provincial Government                               | 217 302               | 11 000                | 3.470                                  | 70 222                | 43.770                                 | 100 100               | 47.370  | 20 047                | 17.370  | 233.7                          |
| District Municipality                               |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Other transfers and grants                          |                       |                       |  |                       |  |                       |   |                       |   |                                |
| Transfers recognised - capital                      | 219 382               | 11 886                | 5.4%                                   | 96 222                | 43.9%                                  | 108 108               | 49.3%   | 28 647                | 19.3%   | 235.9                          |
| Borrowing   | 217 302               | 11000                 | 3.470                                  | 70 222                | 43.770                                 | 100 100               | 47.370  | 20 047                | 17.370  | 233.7                          |
| Internally generated funds                          | 11 525                | 1 183                 | 10.3%                                  | 1 801                 | 15.6%                                  | 2 984                 | 25.9%   | 2 836                 | 40.4%   | (36.59                         |
| Public contributions and donations                  |                       | . 100                 | 10.570                                 |                       | 10.070                                 | 2,01                  | 20.770  | 2 000                 | 10.170  | (00.07                         |
|   | 230 907               | 13 069                | 5.7%                                   | 98 024                | 42.5%                                  | 111 092               | 40.10/  | 31 483                | 20.8%   | 211.4                          |
| Capital Expenditure Standard Classification         |                       | 13 069                | 5.7%                                   |                       |  |                       | 48.1%   |                       |   | 211.4                          |
| Governance and Administration                       | 2 427                 | -                     | -                                      | 1 494                 | 61.5%                                  | 1 494                 | 61.5%   | 574                   | 21.1%   | 160.0                          |
| Executive & Council                                 | 227                   | -                     | -                                      |                       | -                                      |                       | -   | 24                    | 4.1%  | (100.09                        |
| Budget & Treasury Office                            | 200                   | -                     | -                                      |                       |  |                       |   | -                     |   |                                |
| Corporate Services                                  | 2 000                 | -                     | -                                      | 1 494                 | 74.7%                                  | 1 494                 | 74.7%   | 550                   | 26.5%   | 171.5                          |
| Community and Public Safety                         |                       | -                     |  |                       | -                                      |                       | -   | -                     | 56.9%<br>99.5%  |                                |
| Community & Social Services<br>Sport And Recreation | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | 99.5%   | -                              |
| Public Safety                                       | -                     | -                     | -                                      | -                     |  | -                     | -   | -                     | -   | -                              |
| Housing   |                       | -                     |  | -                     |  | -                     | -   |                       | -   |                                |
| Health  | -                     | -                     | -                                      | -                     |  | -                     | -   | -                     | -   | -                              |
| Economic and Environmental Services                 | 67 045                | 6 292                 | 9.4%                                   | 14 254                | 21.3%                                  | 20 546                | 30.6%   | 15 082                | 47.6%   | (5.59                          |
| Planning and Development                            | 3 057                 | 439                   | 14.3%                                  | 1716                  | 21.3%<br>56.1%                         | 20 346                | 70.5%   | 6 098                 | 90.2%   | (71.9                          |
| Road Transport                                      | 63 987                | 5 853                 | 9.1%                                   | 12 537                | 19.6%                                  | 18 391                | 28.7%   | 8 985                 | 38.1%   | 39.5                           |
| Environmental Protection                            | 00707                 |                       | 7.170                                  | 12 007                | 17.070                                 | 10071                 | 20.770  | 0 700                 | 50.170  | 57.0                           |
| Trading Services                                    | 161 435               | 6 777                 | 4.2%                                   | 82 276                | 51.0%                                  | 89 053                | 55.2%   | 15 826                | 14.4%   | 419.9                          |
| Electricity   | 14 600                | 817                   | 5.6%                                   | 1 918                 | 13.1%                                  | 2 735                 | 18.7%   | 1 019                 | 6.1%  | 88.2                           |
| Water   | 123 135               | 5 633                 | 4.6%                                   | 68 136                | 55.3%                                  | 73 769                | 59.9%   | 12 225                | 14.7%   | 457.3                          |
| Waste Water Management                              | 22 500                | 327                   | 1.5%                                   | 11 294                | 50.2%                                  | 11 620                | 51.6%   | 2 192                 | 21.6%   | 415.1                          |
| Waste Management                                    | 1 200                 | -                     | -                                      | 929                   | 77.4%                                  | 929                   | 77.4%   | 390                   | 67.1%   | 138.3                          |
| Other   |                       | _                     |  | -                     | -                                      |                       |   |                       | -   |                                |

|  |                       |                       |  | 2014/15               |  |                       |   |                       | 3/14  |                                   |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|  | Budget                |                       | Quarter                                | Second                | Quarter                                |                       | to Date   |                       | Quarter   |                                   |
| R thousands                                    | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 to<br>Q2 of 2014/15 |
| Cash Flow from Operating Activities            |                       |                       |  |                       |  |                       | 11 1  |                       | -11   |                                   |
|  |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Receipts                                       | 760 844               | 239 161               | 31.4%                                  | 317 792               | 41.8%                                  | 556 953               | 73.2%   | 160 060               | 57.9%   | 98.59                             |
| Ratepayers and other                           | 168 859               | 70 528                | 41.8%                                  | 72 365                | 42.9%                                  | 142 894               | 84.6%   | 45 175                | 65.6%   | 60.29                             |
| Government - operating                         | 364 477               | 139 249               | 38.2%                                  | 111 201               | 30.5%                                  | 250 450               | 68.7%   | 103 001               | 73.6%   | 8.09                              |
| Government - capital                           | 219 382               | 28 203                | 12.9%                                  | 132 033               | 60.2%                                  | 160 236               | 73.0%   | 11 100                | 29.2%   | 1 089.59                          |
| Interest                                       | 8 125                 | 1 180                 | 14.5%                                  | 2 193                 | 27.0%                                  | 3 373                 | 41.5%   | 784                   | 81.5%   | 179.79                            |
| Dividends                                      |                       |                       | -                                      |                       | -                                      |                       | -   |                       | -   | -                                 |
| Payments                                       | (500 041)             |                       |  | (183 086)             | 36.6%                                  | (353 894)             | 70.8%   | (132 890)             | 66.2%   | 37.89                             |
| Suppliers and employees                        | (498 899)             | (170 665)             | 34.2%                                  | (182 337)             | 36.5%                                  | (353 002)             | 70.8%   | (132 520)             | 66.2%   | 37.69                             |
| Finance charges                                | (930)                 | (143)                 | 15.4%                                  | (749)                 | 80.5%                                  | (892)                 | 95.9%   | (370)                 | 89.8%   | 102.59                            |
| Transfers and grants                           | (211)                 |                       |  |                       |  |                       | -   |                       |   | -                                 |
| Net Cash from/(used) Operating Activities      | 260 803               | 68 352                | 26.2%                                  | 134 707               | 51.7%                                  | 203 059               | 77.9%   | 27 170                | 40.4%   | 395.89                            |
| Cash Flow from Investing Activities            |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Receipts                                       |                       | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                                 |
| Proceeds on disposal of PPE                    |                       |                       | -                                      |                       | -                                      |                       | -   |                       |   | -                                 |
| Decrease in non-current debtors                |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Decrease in other non-current receivables      |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Decrease (increase) in non-current investments |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Payments                                       | (230 907)             | (70 986)              | 30.7%                                  | (105 636)             | 45.7%                                  | (176 623)             | 76.5%   | (28 258)              | 29.6%   | 273.89                            |
| Capital assets                                 | (230 907)             | (70 986)              | 30.7%                                  | (105 636)             | 45.7%                                  | (176 623)             | 76.5%   | (28 258)              | 29.6%   | 273.89                            |
| Net Cash from/(used) Investing Activities      | (230 907)             | (70 986)              | 30.7%                                  | (105 636)             | 45.7%                                  | (176 623)             | 76.5%   | (28 258)              | 29.6%   | 273.89                            |
| Cash Flow from Financing Activities            |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Receipts                                       |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Short term loans                               |                       | _                     |  | -                     | -                                      | -                     | -   |                       | _   |                                   |
| Borrowing long term/refinancing                | _                     | _                     | _                                      |                       | _                                      |                       | _   | _                     | _   | -                                 |
| Increase (decrease) in consumer deposits       | _                     | _                     | _                                      |                       | _                                      |                       | _   | _                     | _   | -                                 |
| Payments                                       | (365)                 |                       | _                                      |                       | _                                      |                       |   | (472)                 | 815.7%  | (100.0%                           |
| Repayment of borrowing                         | (365)                 | -                     |  | -                     | _                                      | -                     | -   | (472)                 | 815.7%  | (100.0%                           |
| Net Cash from/(used) Financing Activities      | (365)                 | -                     | -                                      | -                     | -                                      | -                     | -   | (472)                 | 815.7%  | (100.0%                           |
| Net Increase/(Decrease) in cash held           | 29 532                | (2 634)               | (8.9%)                                 | 29 070                | 98.4%                                  | 26 436                | 89.5%   | (1 559)               | (160.3%)  | (1 964.2%                         |
| Cash/cash equivalents at the year begin:       | 7 770                 | 2 896                 | 37.3%                                  | 262                   | 3.4%                                   | 2 896                 | 37.3%   | 25 358                | 31.3%   | (99.0%                            |
| . , , ,  |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Cash/cash equivalents at the year end:         | 37 302                | 262                   | .7%                                    | 29 332                | 78.6%                                  | 29 332                | 78.6%   | 23 799                | 772.7%  | 23.39                             |

Part 4: Debtor Age Analysis

|   | 0 - 30 | Days  | 31 - 60 Days |       | 61 - 90 Days |       | Over 90 Days |       | Total   |        |        | ots Written Off to<br>otors |        | Bad Debts ito<br>I Policy |
|---|--------|-------|--------------|-------|--------------|-------|--------------|-------|---------|--------|--------|-----------------------------|--------|---------------------------|
| R thousands   | Amount | %     | Amount       | %     | Amount       | %     | Amount       | %     | Amount  | %      | Amount | %                           | Amount | %                         |
| Debtors Age Analysis By Income Source                                     |        |       |              |       |              |       |              |       |         |        |        |                             |        |                           |
| Trade and Other Receivables from Exchange Transactions - Water            | 814    | 21.2% | 538          | 14.0% | 400          | 10.4% | 2 085        | 54.3% | 3 837   | 3.6%   | -      | -                           | -      | -                         |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 3 509  | 55.4% | 702          | 11.1% | 437          | 6.9%  | 1 689        | 26.7% | 6 336   | 6.0%   | -      | -                           |        | -                         |
| Receivables from Non-exchange Transactions - Property Rates               | 6 944  | 8.5%  | 8 503        | 10.4% | 6 196        | 7.6%  | 59 971       | 73.5% | 81 614  | 77.5%  | -      | -                           | -      | -                         |
| Receivables from Exchange Transactions - Waste Water Management           | 275    | 28.0% | 115          | 11.7% | 81           | 8.2%  | 513          | 52.2% | 984     | .9%    | -      | -                           | -      | -                         |
| Receivables from Exchange Transactions - Waste Management                 | 279    | 26.9% | 119          | 11.5% | 82           | 8.0%  | 554          | 53.6% | 1 035   | 1.0%   |        | -                           |        | -                         |
| Receivables from Exchange Transactions - Property Rental Debtors          | -      |       | -            |       | -            |       |              | -     | -       |        | -      | -                           |        | -                         |
| Interest on Arrear Debtor Accounts  | 340    | 4.4%  | 322          | 4.1%  | 666          | 8.5%  | 6 474        | 83.0% | 7 802   | 7.4%   |        | -                           |        | -                         |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -      |       | -            |       | -            |       |              | -     | -       |        | -      | -                           |        | -                         |
| Other   | 169    | 4.5%  | 387          | 10.4% | 99           | 2.7%  | 3 075        | 82.4% | 3 731   | 3.5%   | -      | -                           |        | -                         |
| Total By Income Source  | 12 329 | 11.7% | 10 686       | 10.1% | 7 962        | 7.6%  | 74 362       | 70.6% | 105 339 | 100.0% | -      | -                           | -      | -                         |
| Debtors Age Analysis By Customer Group                                    |        |       |              |       |              |       |              |       |         |        |        |                             |        |                           |
| Organs of State   | 2 635  | 12.8% | 2 561        | 12.5% | 2 503        | 12.2% | 12 858       | 62.5% | 20 557  | 19.5%  |        |                             |        |                           |
| Commercial  | 6 085  | 9.1%  | 6 255        | 9.4%  | 4 141        | 6.2%  | 50 374       | 75.3% | 66 855  | 63.5%  | -      | -                           | -      | -                         |
| Households  | 3 317  | 22.1% | 1 718        | 11.5% | 1 205        | 8.0%  | 8 738        | 58.3% | 14 979  | 14.2%  | -      | -                           | -      | -                         |
| Other   | 292    | 9.9%  | 152          | 5.2%  | 113          | 3.8%  | 2 392        | 81.1% | 2 949   | 2.8%   | -      | -                           | -      | -                         |
| Total By Customer Group   | 12 329 | 11.7% | 10 686       | 10.1% | 7 962        | 7.6%  | 74 362       | 70.6% | 105 339 | 100.0% | -      | -                           |        | -                         |

Part 5: Creditor Age Analysis

|                         | 0 - 30 | Days   | 31 - 60 Days | 31 - 60 Days |        | 0 Days | Over 90 Days |        | Total  |        |
|-------------------------|--------|--------|--------------|--------------|--------|--------|--------------|--------|--------|--------|
| R thousands             | Amount | %      | Amount       | %            | Amount | %      | Amount       | %      | Amount | %      |
| Creditor Age Analysis   |        |        |              |              |        |        |              |        |        |        |
| Bulk Electricity        | 6 086  | 85.9%  | -            | -            | -      | -      | 1 000        | 14.1%  | 7 086  | 13.89  |
| Bulk Water              | -      | -      | -            | -            | -      | -      | 2 266        | 100.0% | 2 266  | 4.4%   |
| PAYE deductions         | 2 331  | 100.0% | -            | -            | -      | -      | -            | -      | 2 331  | 4.5%   |
| VAT (output less input) | -      | -      | -            | -            | -      | -      | -            | -      | -      | -      |
| Pensions / Retirement   | 2 631  | 100.0% | -            |              | -      | -      |              | -      | 2 631  | 5.1%   |
| Loan repayments         |        | -      | -            |              | -      | -      | -            | -      | -      | -      |
| Trade Creditors         | 626    | 15.4%  | 1 186        | 29.1%        | 535    | 13.1%  | 1 729        | 42.4%  | 4 076  | 7.99   |
| Auditor-General         |        | -      | -            |              | -      | -      | -            | -      | -      | -      |
| Other                   | 17 061 | 51.7%  | 2 131        | 6.5%         | 2 378  | 7.2%   | 11 432       | 34.6%  | 33 002 | 64.29  |
| Total                   | 28 735 | 55.9%  | 3 317        | 6.5%         | 2 913  | 5.7%   | 16 428       | 32.0%  | 51 393 | 100.0% |

Contact Details

| Municipal Manager | Mr M D Ngwenya | 013 790 0245 |
|-------------------|----------------|--------------|
| Financial Manager | Mr B T Khoza   | 013 790 0386 |

Source Local Government Database

# MPUMALANGA: BUSHBUCKRIDGE (MP325) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

| , ,  | 2014/15               |                       |  |                       |  |                       |   |                       | 13/14   |                                   |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|  | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year                  | to Date   | Second                | d Quarter   |                                   |
| R thousands  | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 to<br>Q2 of 2014/15 |
| Operating Revenue and Expenditure  |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Operating Revenue  | 752 799               | 935 992               | 124.3%                                 | (294 299)             | (39.1%)                                | 641 693               | 85.2%   | 169 850               | 64.7%   | (273.3%                           |
| Property rates   | 92 591                | 706 982               | 763.6%                                 | (488 626)             | (527.7%)                               | 218 357               | 235.8%  | 2 174                 | 60.0%   |                                   |
|  | 72 371                | 700 702               | /03.070                                | (400 020)             | (327.776)                              | 210 337               | 233.670   | 2 174                 | 00.076  | (22 373.27                        |
| Property rates - penalties and collection charges<br>Service charges - electricity revenue | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   |                                   |
| Service charges - electricity revenue Service charges - water revenue                      | 37.858                | -                     |  | 3 409                 | 9.0%                                   | 3 409                 | 9.0%  | 1 909                 | 22.6%   | 78.6                              |
| Service charges - water revenue<br>Service charges - sanitation revenue                    | 2 620                 | -                     |  | 543                   | 20.7%                                  | 543                   | 20.7%   | 666                   | 52.1%   |                                   |
| Service charges - samilation revenue Service charges - refuse revenue                      | 5 824                 | -                     | -                                      | 1 215                 | 20.7%                                  | 1 215                 | 20.7%   | (72)                  |   |                                   |
| Service charges - refuse revenue Service charges - other                                   | 3 710                 | 3 607                 | 97.2%                                  | 25                    | .7%                                    | 3 632                 | 97.9%   | 290                   | 22.0%   |                                   |
|  | 831                   | 3 607                 | 4.7%                                   | 25                    | 3.2%                                   | 3 632                 | 8.0%  | 290                   | 7.8%  | 88.2                              |
| Rental of facilities and equipment   | 4 700                 | 1 991                 | 42.4%                                  | 2 698                 | 57.4%                                  | 4 688                 | 99.7%   | 1 804                 | 94.9%   |                                   |
| Interest earned - external investments   |                       | 1 991                 |  | 2 698                 |  | 4 688                 |   | 1 804                 | 94.9%   | 49.6                              |
| Interest earned - outstanding debtors Dividends received                                   | 18 000                | -                     | -                                      | 1                     | -                                      | 1                     | -   | -                     |   | (100.09                           |
|  |                       | -                     | - 0.001                                | 7                     | -                                      | -                     | - 0.004   | -                     | -   |                                   |
| Fines  | 1 063                 | 35                    | 3.3%<br>26.2%                          |                       | .6%<br>25.5%                           | 41<br>7 919           | 3.9%  | 420                   | 41.9%   | (98.49                            |
| Licences and permits   | 15 317                | 4 010                 | 26.2%                                  | 3 909                 |  | / 919                 | 51.7%   | -                     | -   | (100.09                           |
| Agency services  | 8 268                 |                       | -                                      | 400.055               |  | -                     | -   | 410.500               | 74.000  |                                   |
| Transfers recognised - operational   | 557 367               | 219 176               | 39.3%                                  | 182 355               | 32.7%                                  | 401 531               | 72.0%   | 162 529               | 71.8%   | 12.2                              |
| Other own revenue  | 4 250                 | 152                   | 3.6%                                   | 139                   | 3.3%                                   | 291                   | 6.8%  | 116                   | 16.3%   | 20.1                              |
| Gains on disposal of PPE   | 400                   | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Operating Expenditure  | 709 925               | 185 600               | 26.1%                                  | 219 219               | 30.9%                                  | 404 819               | 57.0%   | 87 336                | 31.5%   |                                   |
| Employee related costs   | 216 774               | 62 797                | 29.0%                                  | 80 033                | 36.9%                                  | 142 830               | 65.9%   | 43 601                | 42.7%   | 83.6                              |
| Remuneration of councillors  | 25 088                | 5 521                 | 22.0%                                  | 5 504                 | 21.9%                                  | 11 025                | 43.9%   | 3 484                 | 37.0%   | 58.0                              |
| Debt impairment  | 101 000               | 25 000                | 24.8%                                  | 25 000                | 24.8%                                  | 50 000                | 49.5%   |                       | -   | (100.09                           |
| Depreciation and asset impairment  | 41 150                | 10 000                | 24.3%                                  | 10 000                | 24.3%                                  | 20 000                | 48.6%   |                       | -   | (100.09                           |
| Finance charges  | 525                   | -                     | -                                      |                       | -                                      |                       | -   |                       | -   | -                                 |
| Bulk purchases   | 124 200               | 9 900                 | 8.0%                                   | 37 800                | 30.4%                                  | 47 700                | 38.4%   | 22 000                | 51.1%   | 71.8                              |
| Other Materials  | 56 432                | 29                    | .1%                                    | 298                   | .5%                                    | 327                   | .6%   | 1 786                 | 4.7%  | (83.39                            |
| Contracted services  | 36 410                | 12 875                | 35.4%                                  | 6 037                 | 16.6%                                  | 18 912                | 51.9%   | 1 527                 | 4.0%  | 295.4                             |
| Transfers and grants   | 31 451                | 37 267                | 118.5%                                 | 3 248                 | 10.3%                                  | 40 515                | 128.8%  | 4 758                 | 16.8%   | (31.79                            |
| Other expenditure  | 76 895                | 22 211                | 28.9%                                  | 51 299                | 66.7%                                  | 73 510                | 95.6%   | 10 180                | 66.2%   | 403.9                             |
| Loss on disposal of PPE  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit)  | 42 874                | 750 392               |  | (513 518)             |  | 236 874               |   | 82 514                |   |                                   |
| Transfers recognised - capital   | 396 231               | 201 100               | 50.8%                                  | 3 000                 | .8%                                    | 204 100               | 51.5%   | 6 761                 | 9.0%  | (55.69                            |
| Contributions recognised - capital   | -                     | -                     | -                                      |                       |  | -                     | -   | -                     |   |                                   |
| Contributed assets   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) after capital transfers and contributions                                | 439 105               | 951 492               |  | (510 518)             |  | 440 974               |   | 89 275                |   |                                   |
| Taxation   | -                     | -                     |  |                       | -                                      | _                     | -   | _                     | -   |                                   |
| Surplus/(Deficit) after taxation   | 439 105               | 951 492               |  | (510 518)             |  | 440 974               |   | 89 275                |   |                                   |
| Attributable to minorities   | -                     |                       |  | (= := 510)            | -                                      | -                     | -   | -                     |   |                                   |
| Surplus/(Deficit) attributable to municipality   | 439 105               | 951 492               |  | (510 518)             |  | 440 974               |   | 89 275                |   |                                   |
| Share of surplus/ (deficit) of associate   |                       |                       | -                                      | (= := 510)            | -                                      | -                     | -   | -                     | -   |                                   |
| Surplus/(Deficit) for the year   | 439 105               | 951 492               |  | (510 518)             |  | 440 974               |   | 89 275                |   |                                   |

|   |                       |                       |  | 2013/14               |  |                       |   |                       |   |                                   |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|   | Budget                |                       | Quarter                                |                       | Quarter                                |                       | to Date   |                       | d Quarter   |                                   |
|   | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 to<br>Q2 of 2014/15 |
| R thousands                                 |                       |                       |  |                       |  |                       | арргорнация   |                       | арргорпалоп   |                                   |
| Capital Revenue and Expenditure             |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Source of Finance                           | 440 655               | 57 056                | 12.9%                                  | 70 161                | 15.9%                                  | 127 217               | 28.9%   | 74 310                | 31.0%   | (5.6%)                            |
| National Government                         | 396 231               | 57 056                | 14.4%                                  | 70 161                | 17.7%                                  | 127 217               | 32.1%   | 74 310                | 31.0%   | (5.6%)                            |
| Provincial Government                       | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| District Municipality                       | -                     | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                                 |
| Other transfers and grants                  | -                     | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                                 |
| Transfers recognised - capital              | 396 231               | 57 056                | 14.4%                                  | 70 161                | 17.7%                                  | 127 217               | 32.1%   | 74 310                | 31.0%   | (5.6%)                            |
| Borrowing                                   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Internally generated funds                  | 44 424                | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Public contributions and donations          |                       |                       | -                                      | -                     | -                                      |                       |   | -                     |   | -                                 |
| Capital Expenditure Standard Classification | 440 655               | 57 056                | 12.9%                                  | 70 161                | 15.9%                                  | 127 217               | 28.9%   | 74 310                | 31.0%   | (5.6%)                            |
| Governance and Administration               | 9 850                 | 2 783                 | 28.3%                                  | 491                   | 5.0%                                   | 3 274                 | 33.2%   | 155                   | 4.5%  | 217.7%                            |
| Executive & Council                         |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Budget & Treasury Office                    | -                     | 120                   | -                                      | -                     | -                                      | 120                   | -   | -                     | -   | -                                 |
| Corporate Services                          | 9 850                 | 2 663                 | 27.0%                                  | 491                   | 5.0%                                   | 3 154                 | 32.0%   | 155                   | 4.5%  | 217.7%                            |
| Community and Public Safety                 | 36 919                | 2 144                 | 5.8%                                   | 6 287                 | 17.0%                                  | 8 431                 | 22.8%   | -                     | .5%   | (100.0%)                          |
| Community & Social Services                 | 36 919                | 2 144                 | 5.8%                                   | 5 666                 | 15.3%                                  | 7 809                 | 21.2%   | -                     | .9%   | (100.0%)                          |
| Sport And Recreation                        | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Public Safety                               | -                     | -                     | -                                      | 621                   | -                                      | 621                   | -   | -                     | -   | (100.0%)                          |
| Housing                                     | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     |   | -                                 |
| Health                                      | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Economic and Environmental Services         | 127 786               | 45 302                | 35.5%                                  | 35 853                | 28.1%                                  | 81 155                | 63.5%   | 34 329                | 65.0%   | 4.4%                              |
| Planning and Development                    | 407.70/               | -                     | -                                      | 1 453                 | -                                      | 1 453                 | -   | 370                   | 5.2%  | 293.1%                            |
| Road Transport<br>Environmental Protection  | 127 786               | 45 302                | 35.5%                                  | 34 400                | 26.9%                                  | 79 702                | 62.4%   | 33 960                | 69.9%   | 1.3%                              |
|   | 2// 100               | 6 827                 | 2.6%                                   | 27 530                | 10.3%                                  | 34 357                | 12.9%   | 20.02/                | 23.6%   | (30.9%)                           |
| Trading Services Electricity                | 266 100<br>7 200      | 6 827                 | 2.6%<br>4.1%                           | 27 530                | 10.3%                                  | 34 357<br>584         | 12.9%   | 39 826<br>1 521       | 23.6%   | (80.8%)                           |
| Water                                       | 203 300               | 4 820                 | 2.4%                                   | 24 467                | 12.0%                                  | 29 287                | 14.4%   | 23 194                | 20.2%   | (80.8%)                           |
| Waste Water Management                      | 46 000                | 1 715                 | 3.7%                                   | 2771                  | 6.0%                                   | 4 486                 | 9.8%  | 9 468                 | 31.4%   | (70.7%)                           |
| Waste Management                            | 9 600                 | 1715                  | 3.770                                  | 2771                  | 0.076                                  | 7 400                 | 7.070   | 5 643                 | 161.2%  | (100.0%)                          |
| Other                                       | 7 000                 |                       |  |                       |  |                       |   | 3043                  | 101.2%  | (100.070                          |
| Outci                                       |                       |                       | ·                                      |                       |  |                       |   | ·                     |   | ·                                 |

|   |                        |                        |  | 2014/15               |  |                       |   | 201                   | 3/14  |                                  |
|---|------------------------|------------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|   | Budget                 | First 0                | Quarter                                | Second                | Quarter                                | Year                  | o Date  | Second                | Quarter   |                                  |
| R thousands   | Main<br>appropriation  | Actual<br>Expenditure  | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 t<br>Q2 of 2014/15 |
| Cash Flow from Operating Activities                       |                        |                        |  |                       |  |                       |   |                       |   |                                  |
| Receipts  | 1 149 027              | 422 844                | 36.8%                                  | 193 278               | 16.8%                                  | 616 122               | 53.6%   | 305 478               | 58.0%   | (36.7%                           |
| ·   |                        |                        |  |                       |  |                       |   |                       |   |                                  |
| Ratepayers and other                                      | 172 743                | 2 284                  | 1.3%                                   | 5 226                 | 3.0%                                   | 7 510                 | 4.3%<br>72.0%   | 6 106                 | 26.5%   | (14.4%                           |
| Government - operating                                    | 557 364                | 219 176                | 39.3%                                  | 182 355               | 32.7%                                  | 401 531               |   | 167 790               | 71.8%   | 8.79                             |
| Government - capital                                      | 396 228                | 201 100                | 50.8%                                  | 3 000                 | .8%                                    | 204 100               | 51.5%   | 120 500               | 40.1%   | (97.5%                           |
| Interest<br>Dividends                                     | 22 692                 | 283                    | 1.2%                                   | 2 698                 | 11.9%                                  | 2 981                 | 13.1%   | 11 082                | 156.1%  | (75.79                           |
|   | (700.000)              | (107 671)              | 15.2%                                  | (184 219)             | 25.9%                                  | (291 890)             | 41.1%   | (124 871)             | 44.1%   | 47.59                            |
| Payments Suppliers and employees                          | (709 925)<br>(678 485) | (107 671)              |  | (184 219)             | 25.9%<br>26.7%                         | (291 890)             | 41.1%   | (124 871)             | 44.1%<br>45.7%  | 47.57<br>50.79                   |
| Finance charges   | (078 480)              | (105 /38)              | 15.0%                                  | (180 971)             | 20.7%                                  | (286 / 10)            | 42.376  | (120 113)             | 45.776  | 50.77                            |
| Transfers and grants                                      | (31 440)               | (1 933)                | 6.1%                                   | (3 248)               | 10.3%                                  | (5 181)               | 16.5%   | (4 758)               | 16.7%   | (31.7%                           |
| Net Cash from/(used) Operating Activities                 | 439 102                | 315 172                | 71.8%                                  | 9 059                 | 2.1%                                   | 324 231               | 73.8%   | 180 607               | 77.2%   | (95.0%                           |
| , , , ,   | 107 102                | 0.0.172                | 71.070                                 | 7007                  | 2.170                                  | 021201                | 70.070  | 100 007               | 77.270  | (70.070                          |
| Cash Flow from Investing Activities                       |                        |                        |  |                       |  |                       |   |                       |   |                                  |
| Receipts  | -                      | -                      | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                                |
| Proceeds on disposal of PPE                               | -                      | -                      | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Decrease in non-current debtors                           | -                      | -                      | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Decrease in other non-current receivables                 | -                      | -                      | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Decrease (increase) in non-current investments            |                        |                        |  |                       |  |                       |   |                       |   |                                  |
| Payments  | (440 652)              | (133 277)<br>(133 277) |  | (70 161)              | 15.9%                                  | (203 438)             | 46.2%<br>46.2%  | (74 310)              | 36.2%   | (5.6%                            |
| Capital assets  Net Cash from/(used) Investing Activities | (440 652)              | (133 277)              |  | (70 161)<br>(70 161)  | 15.9%<br>15.9%                         | (203 438)             | 46.2%<br>46.2%  | (74 310)<br>(74 310)  | 36.2%<br>36.3%  | (5.6%<br>(5.6%                   |
| <u> </u>  | (440 032)              | (133 211)              | 30.2%                                  | (/0 101)              | 13.976                                 | (203 436)             | 40.2%   | (74 310)              | 30.3%   | (3.0%                            |
| Cash Flow from Financing Activities                       |                        |                        |  |                       |  |                       |   |                       |   |                                  |
| Receipts  | -                      | -                      | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                                |
| Short term loans  | -                      | -                      | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Borrowing long term/refinancing                           | -                      | -                      | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Increase (decrease) in consumer deposits                  | -                      | -                      | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Payments  |                        | -                      | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                                |
| Repayment of borrowing                                    |                        | -                      | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                                |
| Net Cash from/(used) Financing Activities                 | -                      | -                      | -                                      | -                     | -                                      |                       | -   | -                     | -   |                                  |
| Net Increase/(Decrease) in cash held                      | (1 550)                | 181 895                | (11 735.2%)                            | (61 102)              | 3 942.1%                               | 120 793               | (7 793.1%)  | 106 297               | (2 671.5%)  | (157.5%                          |
| Cash/cash equivalents at the year begin:                  | 173 000                | 152 540                | 88.2%                                  | 334 435               | 193.3%                                 | 152 540               | 88.2%   | 51 778                |   | 545.99                           |
| Cash/cash equivalents at the year end:                    | 171 450                | 334 435                | 195.1%                                 | 273 333               | 159.4%                                 | 273 333               | 159.4%  | 158 076               | (2 671.5%)  | 72.99                            |

Part 4: Debtor Age Analysis

|   | 0 - 30 | Days | 31 - 60 Days |   | 61 - 90 Days |   | Over 90 Days |   | Total  |   |        | ts Written Off to<br>tors | Impairment -I<br>Council |   |
|---|--------|------|--------------|---|--------------|---|--------------|---|--------|---|--------|---------------------------|--------------------------|---|
| R thousands   | Amount | %    | Amount       | % | Amount       | % | Amount       | % | Amount | % | Amount | %                         | Amount                   | % |
| Debtors Age Analysis By Income Source                                     |        |      |              |   |              |   |              |   |        |   |        |                           |                          |   |
| Trade and Other Receivables from Exchange Transactions - Water            | -      | -    | -            | - | -            | - | -            | - | -      | - | -      | -                         | -                        | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | -      | -    | -            | - | -            | - | -            | - | -      | - | -      | -                         | -                        | - |
| Receivables from Non-exchange Transactions - Property Rates               | -      | -    | -            | - | -            | - | -            | - | -      | - | -      | -                         | -                        | - |
| Receivables from Exchange Transactions - Waste Water Management           | -      | -    | -            | - | -            | - | -            | - | -      | - | -      | -                         | -                        | - |
| Receivables from Exchange Transactions - Waste Management                 | -      | -    | -            | - | -            | - | -            | - | -      | - | -      | -                         | -                        | - |
| Receivables from Exchange Transactions - Property Rental Debtors          | -      | -    | -            | - | -            | - | -            | - | -      | - | -      | -                         |                          |   |
| Interest on Arrear Debtor Accounts  | -      | -    | -            | - | -            | - | -            | - | -      | - | -      | -                         |                          |   |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -      | -    | -            | - | -            | - | -            | - | -      | - | -      | -                         |                          |   |
| Other   | -      | -    | -            |   | -            | - | -            | - | -      |   | -      | -                         | -                        | - |
| Total By Income Source  | -      | -    | -            |   | -            | - | -            | - | -      | - | -      | -                         | -                        | - |
| Debtors Age Analysis By Customer Group                                    |        |      |              |   |              |   |              |   |        |   |        |                           |                          |   |
| Organs of State   | -      |      | -            |   | -            |   | -            |   |        |   |        |                           |                          |   |
| Commercial  | -      | -    | -            | - | -            | - | -            | - | -      | - | -      | -                         | -                        | - |
| Households  | -      | -    | -            | - | -            | - | -            | - | -      | - | -      | -                         | -                        | - |
| Other   | -      | -    | -            | - | -            | - | -            | - | -      | - | -      | -                         | -                        | - |
| Total By Customer Group   |        |      |              |   |              |   |              | - |        |   |        | -                         |                          |   |

Part 5: Creditor Age Analysis

|                         | 0 - 30 | ) Days | 31 - 60 Days | 31 - 60 Days |        | 61 - 90 Days |         | Over 90 Days |         | tal    |
|-------------------------|--------|--------|--------------|--------------|--------|--------------|---------|--------------|---------|--------|
| R thousands             | Amount | %      | Amount       | %            | Amount | %            | Amount  | %            | Amount  | %      |
| Creditor Age Analysis   |        |        |              |              |        |              |         |              |         |        |
| Bulk Electricity        | (8)    | (.2%)  | 101          | 2.8%         | 43     | 1.2%         | 3 437   | 96.2%        | 3 573   | .89    |
| Bulk Water              | 13 394 | 3.8%   | -            | -            | -      | -            | 338 523 | 96.2%        | 351 917 | 78.59  |
| PAYE deductions         | -      | -      | -            | -            | -      | -            | -       | -            | -       | -      |
| VAT (output less input) | -      | -      | -            | -            | -      | -            | -       | -            | -       | -      |
| Pensions / Retirement   | -      | -      | -            | -            | -      | -            |         | -            | -       |        |
| Loan repayments         | -      | -      | -            | -            | -      | -            | -       | -            | -       | -      |
| Trade Creditors         | (777)  | (.8%)  | 1 695        | 1.8%         | 2 653  | 2.9%         | 89 253  | 96.2%        | 92 824  | 20.79  |
| Auditor-General         | 188    | 100.0% | -            | -            | -      | -            | -       | -            | 188     | -      |
| Other                   | -      | -      | -            | -            | -      | -            | -       | -            | -       |        |
| Total                   | 12 796 | 2.9%   | 1 796        | .4%          | 2 697  | .6%          | 431 213 | 96.1%        | 448 501 | 100.09 |

Contact Details

| Municipal Manager | DL Shabangu            | 013 708 6018 |
|-------------------|------------------------|--------------|
| Financial Manager | S.P. Mokganya (Acting) | 013 799 1889 |

Source Local Government Database

# MPUMALANGA: EHLANZENI (DC32) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

| , ,   |                       |                       | 201                                    | 13/14                 |  |                       |   |                       |   |                                  |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
|   | Budget                | First (               | Quarter                                | Second                | Quarter                                | Year                  | o Date  | Second                | d Quarter   |                                  |
| R thousands   | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 t<br>Q2 of 2014/15 |
| Operating Revenue and Expenditure                           |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Operating Revenue   | 208 207               | 81 805                | 39.3%                                  | 65 393                | 31.4%                                  | 147 198               | 70.7%   | 65 384                | 74.2%   |                                  |
|   | 200 207               | 01 003                | 39.376                                 | 00 393                | 31.470                                 | 147 170               |   | 00 304                | 74.270  | -                                |
| Property rates  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Property rates - penalties and collection charges           | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Service charges - electricity revenue                       | -                     | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                                |
| Service charges - water revenue                             | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Service charges - sanitation revenue                        | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Service charges - refuse revenue                            | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Service charges - other                                     | -                     | -                     | -                                      |                       | -                                      |                       |   |                       |   | -                                |
| Rental of facilities and equipment                          | 245                   |                       |  | 39                    | 15.8%                                  | 39                    | 15.8%   | 53                    | 92.0%   | (27.39                           |
| Interest earned - external investments                      | 2 800                 | 1 102                 | 39.4%                                  | 823                   | 29.4%                                  | 1 925                 | 68.8%   | 564                   | 76.1%   | 45.8                             |
| Interest earned - outstanding debtors                       | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Dividends received  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Fines   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Licences and permits  | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Agency services   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Transfers recognised - operational                          | 202 112               | 80 539                | 39.8%                                  | 64 183                | 31.8%                                  | 144 722               | 71.6%   | 62 742                | 73.5%   | 2.3                              |
| Other own revenue   | 3 050                 | 163                   | 5.4%                                   | 349                   | 11.4%                                  | 512                   | 16.8%   | 2 025                 | 151.3%  | (82.89                           |
| Gains on disposal of PPE                                    | -                     | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                                |
| Operating Expenditure                                       | 202 606               | 32 611                | 16.1%                                  | 51 002                | 25.2%                                  | 83 613                | 41.3%   | 49 963                | 41.6%   | 2.19                             |
| Employee related costs                                      | 88 453                | 17 895                | 20.2%                                  | 19 666                | 22.2%                                  | 37 561                | 42.5%   | 18 133                | 46.8%   | 8.5                              |
| Remuneration of councillors                                 | 13 643                | 3 203                 | 23.5%                                  | 3 203                 | 23.5%                                  | 6 406                 | 47.0%   | 3 002                 | 47.0%   | 6.7                              |
| Debt impairment   | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Depreciation and asset impairment                           | 15 000                |                       | -                                      |                       | -                                      |                       |   | -                     | -   | -                                |
| Finance charges   | 22 412                | 1                     | -                                      | 15 915                | 71.0%                                  | 15 917                | 71.0%   | 15 920                | 70.6%   | -                                |
| Bulk purchases  |                       |                       | -                                      |                       | -                                      |                       |   | -                     | -   | -                                |
| Other Materials   |                       |                       | -                                      |                       | -                                      |                       |   | -                     | -   | -                                |
| Contracted services   | 2 200                 |                       | -                                      |                       | -                                      |                       |   | -                     | -   | -                                |
| Transfers and grants  |                       |                       | -                                      |                       | -                                      |                       |   | -                     | -   | -                                |
| Other expenditure   | 60 897                | 11 512                | 18.9%                                  | 12 218                | 20.1%                                  | 23 730                | 39.0%   | 12 908                | 37.6%   | (5.39                            |
| Loss on disposal of PPE                                     | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                |
| Surplus/(Deficit)   | 5 602                 | 49 194                |  | 14 392                |  | 63 585                |   | 15 422                |   |                                  |
| Transfers recognised - capital                              | 53 180                | -                     | -                                      |                       | -                                      | -                     | -   | -                     | -   | -                                |
| Contributions recognised - capital                          |                       | _                     | _                                      | _                     | _                                      |                       | _   | _                     |   | -                                |
| Contributed assets  | -                     | _                     | _                                      | -                     | _                                      | _                     | _   | _                     | -   | -                                |
| Surplus/(Deficit) after capital transfers and contributions | 58 782                | 49 194                |  | 14 392                |  | 63 585                |   | 15 422                |   |                                  |
| · · · · · · · · · · · · · · · · · · ·                       |                       |                       |  |                       |  |                       |   |                       |   |                                  |
| Taxation  |                       | 40 104                | -                                      | 14 202                | -                                      |                       | -   | 15 422                | -   | -                                |
| Surplus/(Deficit) after taxation                            | 58 782                | 49 194                |  | 14 392                |  | 63 585                |   | 15 422                |   |                                  |
| Attributable to minorities                                  | F0 700                | 40 104                |  | 14 202                | -                                      |                       |   | 15 422                | -   | -                                |
| Surplus/(Deficit) attributable to municipality              | 58 782                | 49 194                |  | 14 392                |  | 63 585                |   | 15 422                |   | -                                |
| Share of surplus/ (deficit) of associate                    | F0 702                | 40 104                | -                                      | 14 202                | -                                      | 63 585                | -   | 15 422                | -   | -                                |
| Surplus/(Deficit) for the year                              | 58 782                | 49 194                |  | 14 392                |  | 63 585                |   | 15 422                |   |                                  |

|   |                       |                       |  |                       | 2013/14                                |                       |   |                       |   |                                   |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|   | Budget                | First 0               | Quarter                                | Second                | l Quarter                              | Year                  | to Date   |                       | I Quarter   |                                   |
|   | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 to<br>Q2 of 2014/15 |
| R thousands                                 |                       |                       |  |                       |  |                       | арргорнация   |                       | арргориалон   |                                   |
| Capital Revenue and Expenditure             |                       |                       |  |                       |  |                       |   |                       |   |                                   |
| Source of Finance                           | 73 782                | 4 468                 | 6.1%                                   | 8 319                 | 11.3%                                  | 12 787                | 17.3%   | 10 132                | 24.4%   | (17.9%)                           |
| National Government                         | 52 843                | 128                   | .2%                                    | 2 144                 | 4.1%                                   | 2 272                 | 4.3%  | 489                   | 1.3%  | 338.5%                            |
| Provincial Government                       |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| District Municipality                       |                       | -                     | -                                      |                       | -                                      |                       | -   | -                     | -   | -                                 |
| Other transfers and grants                  |                       | -                     | -                                      | -                     | -                                      | -                     | -   | 1 622                 | -   | (100.0%)                          |
| Transfers recognised - capital              | 52 843                | 128                   | .2%                                    | 2 144                 | 4.1%                                   | 2 272                 | 4.3%  | 2 111                 | 6.7%  | 1.6%                              |
| Borrowing                                   |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Internally generated funds                  | 20 939                | 4 340                 | 20.7%                                  | 6 175                 | 29.5%                                  | 10 515                | 50.2%   | 8 021                 | 50.3%   | (23.0%)                           |
| Public contributions and donations          |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Capital Expenditure Standard Classification | 73 782                | 4 468                 | 6.1%                                   | 8 319                 | 11.3%                                  | 12 787                | 17.3%   | 10 132                | 24.4%   | (17.9%)                           |
| Governance and Administration               | 10 082                | 1 328                 | 13.2%                                  | 553                   | 5.5%                                   | 1 881                 | 18.7%   | 1 585                 | 25.4%   | (65.1%)                           |
| Executive & Council                         | 4 082                 | 128                   | 3.1%                                   | 110                   | 2.7%                                   | 238                   | 5.8%  | 1 566                 | 14.9%   |                                   |
| Budget & Treasury Office                    | 4 400                 | 1 200                 | 27.3%                                  | 428                   | 9.7%                                   | 1 629                 | 37.0%   |                       | .9%   | (100.0%                           |
| Corporate Services                          | 1 600                 | -                     | -                                      | 15                    | .9%                                    | 15                    | .9%   | 19                    | 100.9%  | (21.8%                            |
| Community and Public Safety                 | 300                   | -                     |  |                       |  |                       | -   | 3                     |   | (100.0%                           |
| Community & Social Services                 | 300                   | -                     | -                                      | -                     | -                                      | -                     | -   | - 1                   | -   | -                                 |
| Sport And Recreation                        | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Public Safety                               |                       | -                     | -                                      | -                     | -                                      | -                     | -   | 3                     | -   | (100.0%                           |
| Housing                                     |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Health                                      |                       | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Economic and Environmental Services         | 63 400                | 3 140                 | 5.0%                                   | 7 765                 | 12.2%                                  | 10 905                | 17.2%   | 8 544                 | 24.0%   | (9.1%)                            |
| Planning and Development                    | 63 400                | 3 140                 | 5.0%                                   | 7 765                 | 12.2%                                  | 10 905                | 17.2%   | 8 544                 | 24.0%   | (9.1%                             |
| Road Transport                              |                       | -                     | -                                      |                       | -                                      |                       | -   | -                     | -   | -                                 |
| Environmental Protection                    |                       | -                     | -                                      |                       | -                                      |                       | -   | -                     | -   | -                                 |
| Trading Services                            |                       | -                     | -                                      | -                     | -                                      |                       | -   | -                     | -   | -                                 |
| Electricity                                 | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Water                                       | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Waste Water Management                      | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Waste Management                            | -                     | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Other                                       |                       | -                     | -                                      |                       | -                                      |                       | -   |                       |   |                                   |

|  |                    |                       |  | 2014/15               |  |                       |   |                       | 3/14  |                                   |
|--|--------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|  | Budget             |                       | Quarter                                | Second                | Quarter                                |                       | to Date   |                       | Quarter   |                                   |
| R thousands                                    | Main appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | 2nd Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Q2 of 2013/14 to<br>Q2 of 2014/15 |
| Cash Flow from Operating Activities            |                    |                       |  |                       |  |                       |   |                       |   |                                   |
| Receipts                                       | 261 388            | 81 805                | 31.3%                                  | 65 393                | 25.0%                                  | 147 198               | 56.3%   | 65 384                | 62.5%   |                                   |
| Ratepayers and other                           | 3 295              | 163                   | 5.0%                                   | 388                   | 11.8%                                  | 551                   | 16.7%   | 2 078                 | 144.3%  | (81.3%                            |
| Government - operating                         | 202 112            | 80 539                | 39.8%                                  | 64 183                | 31.8%                                  | 144 722               | 71.6%   | 62 742                | 73.5%   | 2.39                              |
| Government - capital                           | 53 180             | 00 337                | 37.070                                 | 04 103                | 31.0%                                  | 144 722               | 71.030  | 02 142                | 73.570  | 2.37                              |
| Interest                                       | 2 801              | 1 102                 | 39.4%                                  | 823                   | 29.4%                                  | 1 925                 | 68.7%   | 564                   | 76.2%   | 45.89                             |
| Dividends                                      | 2.001              |                       | 57.170                                 | 025                   | 27.170                                 | 1 725                 | 00.770  |                       | 70.270  | 10.07                             |
| Payments                                       | (196 106)          | (32 612)              | 16.6%                                  | (50 990)              | 26.0%                                  | (83 602)              | 42.6%   | (49 961)              | 42.7%   | 2.19                              |
| Suppliers and employees                        | (173 694)          | (32 610)              | 18.8%                                  | (35 075)              | 20.2%                                  | (67 685)              | 39.0%   | (34 042)              | 38.8%   | 3.09                              |
| Finance charges                                | (22 412)           | (1)                   | -                                      | (15 915)              | 71.0%                                  | (15 917)              |   | (15 920)              | 71.4%   | -                                 |
| Transfers and grants                           | , , ,              |                       | _                                      |                       | _                                      |                       | -   |                       |   | -                                 |
| Net Cash from/(used) Operating Activities      | 65 283             | 49 193                | 75.4%                                  | 14 403                | 22.1%                                  | 63 596                | 97.4%   | 15 423                | 139.4%  | (6.6%                             |
| Cash Flow from Investing Activities            |                    |                       |  |                       |  |                       |   |                       |   |                                   |
| Receipts                                       |                    |                       | _                                      |                       |  |                       |   |                       |   |                                   |
| Proceeds on disposal of PPE                    |                    | _                     | _                                      |                       | _                                      |                       | _   | _                     | _   | _                                 |
| Decrease in non-current debtors                |                    | _                     | _                                      | -                     | _                                      | _                     | -   | -                     | _   | _                                 |
| Decrease in other non-current receivables      | _                  | _                     | _                                      | -                     | _                                      | _                     | -   | _                     | _   | _                                 |
| Decrease (increase) in non-current investments |                    | -                     |  |                       |  |                       | -   |                       | -   | -                                 |
| Payments                                       | (53 300)           | (4 468)               | 8.4%                                   | (10 573)              | 19.8%                                  | (15 041)              | 28.2%   | (10 055)              | 35.5%   | 5.29                              |
| Capital assets                                 | (53 300)           | (4 468)               | 8.4%                                   | (10 573)              | 19.8%                                  | (15 041)              | 28.2%   | (10 055)              | 35.5%   | 5.29                              |
| Net Cash from/(used) Investing Activities      | (53 300)           | (4 468)               | 8.4%                                   | (10 573)              | 19.8%                                  | (15 041)              | 28.2%   | (10 055)              | 35.5%   | 5.29                              |
| Cash Flow from Financing Activities            |                    |                       |  |                       |  |                       |   |                       |   |                                   |
| Receipts                                       |                    |                       |  |                       |  |                       | -   |                       |   |                                   |
| Short term loans                               |                    | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Borrowing long term/refinancing                |                    | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Increase (decrease) in consumer deposits       |                    | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Payments                                       | (9 662)            | -                     | -                                      |                       | -                                      |                       |   |                       | -   | -                                 |
| Repayment of borrowing                         | (9 662)            | -                     | -                                      | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Net Cash from/(used) Financing Activities      | (9 662)            |                       | -                                      |                       | -                                      |                       |   |                       |   |                                   |
| Net Increase/(Decrease) in cash held           | 2 321              | 44 725                | 1 927.3%                               | 3 830                 | 165.1%                                 | 48 555                | 2 092.4%  | 5 368                 | (1 041.4%)  | (28.7%                            |
| Cash/cash equivalents at the year begin:       | 2 157              | 28 608                | 1 326.3%                               | 73 333                | 3 399.8%                               | 28 608                | 1 326.3%  | 51 337                | 35.3%   | 42.89                             |
| Cash/cash equivalents at the year end:         | 4 478              | 73 333                | 1 637.8%                               | 77 163                | 1 723.3%                               | 77 163                | 1 723.3%  | 56 705                | 476.2%  | 36.19                             |
|  | 1                  |                       | 1                                      |                       | 1                                      |                       | 1   |                       | 1   | 1                                 |

Part 4: Debtor Age Analysis

|   | 0 - 30 | Days   | 31 - 60 Days |   | 61 - 90 Days |   | Over 90 Days |   | Total  |        |        | ots Written Off to |        | Bad Debts ito<br>il Policy |
|---|--------|--------|--------------|---|--------------|---|--------------|---|--------|--------|--------|--------------------|--------|----------------------------|
| R thousands   | Amount | %      | Amount       | % | Amount       | % | Amount       | % | Amount | %      | Amount | %                  | Amount | %                          |
| Debtors Age Analysis By Income Source                                     |        |        |              |   |              |   |              |   |        |        |        |                    |        |                            |
| Trade and Other Receivables from Exchange Transactions - Water            | -      | -      | -            | - | -            | - | -            | - | -      | -      | -      | -                  | -      | -                          |
| Trade and Other Receivables from Exchange Transactions - Electricity      | -      | -      | -            | - | -            | - | -            | - | -      | -      | -      | -                  |        | -                          |
| Receivables from Non-exchange Transactions - Property Rates               | -      | -      | -            | - | -            | - | -            | - | -      | -      | -      | -                  | -      | -                          |
| Receivables from Exchange Transactions - Waste Water Management           | -      | -      | -            | - | -            | - | -            | - | -      | -      | -      | -                  | -      | -                          |
| Receivables from Exchange Transactions - Waste Management                 |        |        | -            | - | -            | - | -            | - | -      | -      | -      | -                  |        | -                          |
| Receivables from Exchange Transactions - Property Rental Debtors          |        |        | -            | - | -            | - | -            | - | -      | -      | -      | -                  |        | -                          |
| Interest on Arrear Debtor Accounts  |        |        | -            | - | -            | - | -            | - | -      | -      | -      | -                  |        | -                          |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -      |        | -            | - | -            | - | -            | - | -      | -      | -      | -                  |        | -                          |
| Other   | 198    | 100.0% | -            | - | -            | - | -            | - | 198    | 100.0% | -      | -                  | -      | -                          |
| Total By Income Source  | 198    | 100.0% | -            | - | -            | - | -            | - | 198    | 100.0% | -      | -                  |        | -                          |
| Debtors Age Analysis By Customer Group                                    |        |        |              |   |              |   |              |   |        |        |        |                    |        |                            |
| Organs of State   |        |        |              | - |              | - | -            | - | -      |        | -      | -                  |        | -                          |
| Commercial  | -      | -      | -            | - | -            | - | -            | - | -      | -      | -      | -                  | -      | -                          |
| Households  | -      | -      | -            | - | -            | - | -            | - | -      | -      | -      | -                  | -      | -                          |
| Other   | 198    | 100.0% | -            | - | -            | - | -            | - | 198    | 100.0% | -      | -                  | -      | -                          |
| Total By Customer Group   | 198    | 100.0% |              | - | -            | - | -            | - | 198    | 100.0% | -      | -                  |        | -                          |

Part 5: Creditor Age Analysis

|                         | 0 - 30 | Days  | 31 - 60 Days |       | 61 - 90 Days |       | Over 90 Days |       | Total  |        |
|-------------------------|--------|-------|--------------|-------|--------------|-------|--------------|-------|--------|--------|
| R thousands             | Amount | %     | Amount       | %     | Amount       | %     | Amount       | %     | Amount | %      |
| Creditor Age Analysis   |        |       |              |       |              |       |              |       |        |        |
| Bulk Electricity        | -      | -     | -            | -     | -            | -     | -            | -     | -      | -      |
| Bulk Water              | -      | -     | -            | -     | -            | -     | -            | -     | -      |        |
| PAYE deductions         | -      | -     | -            | -     | -            | -     | -            | -     | -      | -      |
| VAT (output less input) | -      | -     | -            | -     | -            | -     | -            | -     | -      |        |
| Pensions / Retirement   | -      | -     | -            | -     | -            | -     | -            | -     | -      | -      |
| Loan repayments         | -      | -     | -            | -     | -            | -     | -            | -     | -      | -      |
| Trade Creditors         | 196    | 10.9% | 475          | 26.4% | 324          | 18.0% | 804          | 44.7% | 1 799  | 100.0  |
| Auditor-General         | -      | -     | -            | -     | -            | -     | -            | -     | -      | -      |
| Other                   |        | -     | -            | -     | -            | -     | -            | -     | -      | -      |
| Total                   | 196    | 10.9% | 475          | 26.4% | 324          | 18.0% | 804          | 44.7% | 1 799  | 100.09 |

Contact Details

| Municipal Manager | H Mbatha  | 013 759 8525 |
|-------------------|-----------|--------------|
| Financial Manager | W Khumalo | 013 759 8512 |

Source Local Government Database